1

G. R. S. IX-5]

Previous references.

Con mu. 185-10-1-5

File No. 11-15.

1915-16.

(Edn.)

Serial Nos. 80, 111, 122, 125, 131, 136, 155, 156, 157, 158, 166, 169, 170 & 171.

Later references.

Gr 125-20-1,3

" 73-24-12, (14-19)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 80, 111, 122, 125, 131, 136, 155, 156, 157, 158, 166, 169, 170 & 171.

Part B for February, 1917.

SUBJECT.

Re: Irregularities in the Government Book Depôt, Bangalore.

To the H. of Edn. Comptroller.

no. 6903-4. of 24. 2. 1917.

Dismissing Mr. B. Venkataadasappa from Services from the date of his Suspension, without further action and requesting the H. of Edn to expedite proposals for the improvement of the Depôt.

W D 88—GPB—50,000—21-1-16

28. 14.5.17

2

G.R.S. 11] 1915.

GENERAL AND REVENUE SECRETARIAT.

(Edn)

NOTES.

File No. 11

FILE HEADING.

Leave to Educational Officers and consequential arrangements

From

The Dy. of Edn.

No. 12869/558 Dated 8/12.1.16 Received 17.1.16.

Diary No. 2519	Enclos. – Spare Copies. –	Serial No. 88

BRIEF ABSTRACT OF LETTER.

Requests sanction to 3 months' privilege leave to Mr. Venkatadasappa, Curator, Central Book Depot from 8.1.16 and to the appt. of Mr. S. Srinivasa Rao to be in charge of the Depot from 8.1.16 as acting curator on Rs. 100 in 100-10-150 grade.

NOTES AND ORDERS.

Submitted with draft sanctn the dy's recom.

Sanctioned

8/2

18.1.16

9/2

NOTES—First Sheet.

G. R. S. 12]

General and Revenue Secretariat.

File No. 2519 of 191 5.

Serial No.

3 The I. G. E has not sent his report about the irregularities in the Book kept. The arrangement may be approved but the nature of the leave determined on receipt of the report

1st Member 11/3/16

4 I agree — 9/3/16

5 Please put up a draft & request the I. G. E to kindly submit the report without further delay

9/3/.

6 An addn has been made in the draft approved by the Mr member & affd by the Secy. — May the order be issued?

10/3/16

10/3

111 No. 4682-3 & 14.3.16 To the Sy of Govt & comptr. Approval of the grant of leave to Mr Venkatadasappa & request that the report on irregularities in the Bk kept may be sent at once.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Serial No.

From the Dy. Ch. No. 18708/780 of 21.3.16 submitting report regarding the irregularities in the Book Depot.

8 The Dy. reports that on going through the accounts of the Depot, he found that ~~the~~ amts as shown in list I (aggregating over 3000 Rs) had been recovered but had not been remitted to the Dr., but that this have since been adjusted out of the amt of Rs 3320-13-0 received through Mr Dasappa. Many amts mentd in list II have not been received from parties yet.

9 The Dy ~~says~~ recommends that in view of Mr Venkata-Dasappa's unreliable conduct he may be placed under suspension from 1st April 16 & that Mr S. Srinivasa be allowed to continue as temporary curator.

The Dy. further says that the several Examns of the stock in the depot hitherto conducted were all in the nature of test audit and that no detailed Examn has been made since the depot was started; and so he considers that an exhaustive scrutiny is absolutely necessary; but as this is a laborious task involving considerable amt of labor & time, which ~~as~~ the existing staff of the depot cannot

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 191

Serial No.

Copy with, he requests that two hands may be sanctd. on Rs 75 per month temporarily for 3 months, so that the whole stock may be overhauled and accounts examined thoroughly from the commencement up to date.

10 The two points for orders are:-

I. Placing Mr Venkatadasappa under suspension from 1.1.16.

In this connection it is submitted that Govt have only very recently issued orders (No. 4682-3/Ed 11.15.111 & 14.3.16) sanctg the recommendation of the Dy. that Mr Venkatadasappa shd be granted 3 months Privilege leave. It is doubtful if he has not already drawn his pay for Jan & Feb 16. This has to be ascertained before ordering his suspension from 1.1.16. as recommended.

II Sanctioning two temporary hands on Rs 75 each per mensem for 3 months.

11. If the regular staff of the depot cannot conduct the detailed examn of the stock & the accounts (which by the Dy may not be considered very desirable), may not the Dy's office staff be asked to do the work giving them some

NOTE—Contn. sheet

G. R. S. 12]

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allowances for this extra work if commenced mel.?

Order solicited.

26/3/16

12. The I.G.P.'s comments are thus (1) to please Mr. Venkatachalapathy Dasappa on suspension & (2) to appoint two accountants on 275 to audit the accounts. Perhaps one accountant will suffice at first or if two are necessary, one may be on higher pay & the other on lower pay so that the responsibility may attach to the former. P.W.D. may be consulted as orders have to issue at once.

27/3

13. The I.G.P.'s report is very meagre. Even with regard to the items about which the action of the Curator is stated to be such as may be construed as tantamount to criminal misappropriation no information is given as

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 191 .

Serial No.

as when the items were actually received by Mr. Venkatadasappa and when payment was made. Payments made after a misappropriation has been actually committed do not alter the gravity of the act. The proposal to place him under suspension may be appd. Further information may be called for as in the accompanying draft. The Comptr may be requested to depute two accountants to overhaul the accounts of the depot thoroughly

27/3/16

1st Member

Dewan

My The D.G.'s proposals may be approved. As for deputing men, it would perhaps be better if one is an Acts Constant of the Comptroller's Office and another, a peon

NOTE—Contn. sheet.

8

7

ISSUE & SUBMIT.
FOR FURTHER ACTION

G. R. S. 12]

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son who after the work is over may be placed in charge of the ~~management~~ depot as Curator. This work will prepare him for taking charge easily & understanding the state of the concern.

30/3/16

15. A Draft has been approved by Dewan. Move at once.

B. Please resubmit file regarding the other suppliers & the 1st Inventory

1/4/16

125 To D.G.E. 5508/Edn 11-15-125 of 1.4.16 makes further enquiry re payments & issues instructions to the Compti. about the deputation of an accountant.

Subd. with refce to 15 B.

Dewan 1/4/16

With D.S.W. Pri

NOTE—Contn. sheet.

5312
4.4.16

Submitted to His Highness.

eeeOeee

The I.G. of Education has sent a preliminary note regarding certain irregularities committed by Mr. Venkatadasappa, Curator, Government Book Depot. That officer has been placed under suspension from the first of January 1916 and a detailed report has been called for within a fortnight in respect of all items which have not been satisfactorily accounted for by him. The Comptroller has been requested to depute an Accountant at once to overhaul the accounts. Further action will be taken as soon as the report of the I.G. of Education is received.

I submit the papers for ~~your Hs Highness' approval~~. information

5.4.16.

1/4/16

Edn 11-15

10/2

Submitted to His Highness.

Papers under disposal

The Inspector General of Education has sent a preliminary note regarding certain irregularities committed by Mr. Venkatadasappa, Curator, Government Book Depot. That officer has been placed under suspension from the 1st of January 1916 and a detailed report has been called for within a fortnight in respect of all items which have not been satisfactorily accounted for by him. The Comptroller has been requested to depute an Accountant at once to overhaul the accounts. Further action will be taken as soon as the report of the Inspector General of Education is received.

2. I submit the papers for information.

M. Viswesvaraya

5 Apr. 1916.

SPR

3599 Ex 11-15-16 ½

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Papers relating to certain irregularities committed by Mr.Venkatadasappa, Curator, Government Book Depot.

No 4992 7.4.16

964

Order.

KRM

8/4/16

20 Sanction 20K

9.4.16 RO

10/4/16 12/4

3599

ISSUED WITHOUT ACTION

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1915.

Serial No.

21 Subd. with a Reminder.

17/4 22 Issue & Subd. to Secy. for inform.

17/4

187 Letter No. 2312-37/513 of 24/4/16 from the Inspector-General of Education: forwards a statement containing particulars of items adjusted out of Rs 3540-13 received from Mr Dasappa on behalf of his brother with dates on which several items were received & remitted to the Treasury — with statements showing ~~these~~ sums still to be ~~received~~ accounted for by Mr. Venkata Dasappa & adds that the conduct of Mr Venkata Dasappa is to be condemned & grounds exist for proceeding against him criminally but considering his age he may be dismissed the service from 1st January 1916, the period from which he was placed under suspension; & that the balance to be accounted for by him which may not amount to more than Rs 1500/- may be recovered out of Venkata Dasappa's security deposit of Rs 1500/-.

NOTE—Contn. sheet

4170

13
12

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1915.

Serial No.

23 Submitted for orders. The Inspector-General has replied on all the points called for. There are some items in regard to which investigation is still said to be not completed. The Inspector-General may be asked perhaps to submit a final report as to exact amount to be accounted for by Venkatadasappa on the close of the investigation & expedite the same.

24 Sub^d for information. Final report may be called f. & taken action in the matter

Secy) 29/4

25 This matter has been dragging on for a sufficiently long time. There is absolutely no doubt that if Venkatadasappa is prosecuted for misappropriation of Govt money a series of charges can be made out against him. In my humble opinion it was a mistake to have entrusted a man of his antecedents with such responsible work. I think orders may be

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1915.

Serial No.

passed dismissing him at once and sparing him from presentation in consideration of his age &c.

26 After the accounts are thoroughly overhauled a new list of stock should be prepared. I am also of opinion that as it is not possible for an officer of such high standing as the S.G.E. to be in direct administrative charge of the Book Depot its control may be vested either in the Supt Govt Press or a Committee consisting of one of the Asst to the S.G. for, the Circle Inspector Bangalore and one of the Asst Comptrs to be nominated by the Comptr

Pts
1/5/16

1st Member
Dewan

27 I should like to see the notes about the establishment of this Book Depot & rules of its management.

There are no papers in the records relating to the origin of the Book Depot. Records are being searched
Pts 6/6/

NOTE—Contn. sheet.

15/2

G. R. S. 12]

General and Revenue Secretariat. | S. File No. 11 of 1915.

Serial No.

There is no place I know of where such institutions exist, without penal of some sort — and this is matter for consideration. That radical reforms are necessary for future control.

28 Without a proper examination of the accounts I do not see how the actual habitués could be ascertained & reported.

29 The Comptroller's report should be expedited — so that clear instructions may be issued regarding future check & control — in the same order — dealing with the suspended man. The Comptroller's report may disclose many more defalcations and till we hear the whole case it does not be desirable to dismiss the man — so a letter may go to the Comptroller asking him when the audit report is expected.

L.S.
2.6

NOTE—Contn. sheet.

GPB—70,000—17-12-15

16

8 11-15-15

D. O. No. 6318.
E Dn. 11-15

GENERAL AND REVENUE SECRETARIAT,

DEPARTMENTS OF EDUCATION,
AGRICULTURE, INDUSTRIES AND COMMERCE.

Bangalore, 2-5-1916

My dear Sir,

30

With reference to Memorandum No. 5509 dated 1st April 1916 requesting that a good Accountant may be deputed from your --- office to overhaul the accounts of the Government Central Book Depot, Bangalore, I am desired to request you to inform me as to whether the audit of the accounts has been commenced and if so to state what progress has been made. The Audit Report is necessary before final orders can be passed on the irregularities ~~referred~~ reported to Government. I am to request you to kindly treat the matter as urgent and to have the audit report prepared at once and forward it to the Inspector-General of Education so that he may submit it to Government with his remarks as soon as possible.

Yours sincerely,

To

Rajamantrapravina Dewan Bahadur

J. S. Chakravarti, Esq., M.A., F.R.A.S.,

Comptroller, Mysore Government.

Memo No. 6319. Dated. 2-5-1916.

31

Copy forwarded to the Inspector-General of Education with reference to his letter No. 21322-2/E.3 dated the 24th April 1916.

"By Order"

Offg. Secretary to Government,
Departments of Education & Agriculture.

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1915.

Serial No.

URGENT

Office of the Comptroller in Mysore,
Bangalore, dated the 4th May 1916.

Dear Sir,

In reply to your D.C letter No. 6318/Education 11-15 of the 2nd instant regarding the audit of the accounts of the Government Central Book Depot, I write to inform you that the requisition for the services of an Accountant to conduct the audit was received from the Inspector General of Education in this office only on the 27th ultimo, and that arrangements have been made to depute an Accountant for the work from next week.

Yours sincerely,

P. G. D'Souza Esq., B.A., B.L.,
Secretary to Government, Departments of
Education and Agriculture, Bangalore.

SDV

NOTE—Contn. sheet.

GPB—70,000—17-12-15

Ln 606/1184

18

Office of the Comptroller in Mysore

Bangalore, 1st June 1916.

Dear Sir,

34. (1) In reply to your D.O. letter of the 28th instant regarding the audit of the accounts of the Government Central Book Depot, I write to inform you that the work was commenced on the 9th instant and till now the totals of the sale register up to 20th May 1915 have been checked and the daily collections according to the sale register have been verified up to 30th June 1914 with the cash book and the remittance register.

(2) In his letter No.21312-3/1705 of the 25th April 1916, the Inspector General of Education requested this office to depute an accountant from this office for a period of three months to overhaul the accounts of the Central Book Depot. As the accounts of the Depot from 1st July 1913 to 30th December 1915 have now to be audited, it is feared that the period prescribed for finishing the audit by the Inspector General of Education is rather too short for one

accountant

19

Accountant. Endeavors will be made to finish the audit as early as possible consistently with efficiency.

(3) The Inspector General of Education was requested in my letter No.8706-7/LAD.1131-32 dated the 12th instant to depute a responsible officer of his department, unconnected with the Depot, to take stock of the books, furniture etc. in the Depot in company with the auditor. No reply has yet been received to this communication stating the action taken by the Inspector General in the matter.

(4) In view of the responsible nature of the duties to be discharged by the auditor, prompt co-operation of the departmental officers appears to be very necessary to bring the audit to a speedy close.

Yours sincerely,

Chakravarti

P. G. D ' Souza Esq., B.A., B.L.,
Secretary to Government,
Departments of Education and
Agriculture, Bangalore.

1/6/16

SAM.

20

17

5 11-15

5 A letter has since been received from the I.G.E. in respect of para 3 of this letter.

21/18

G. R. S. 12]

General and Revenue Secretariat.

Eo File No. 11 of 1915.

Serial No.

From the G. C. E. — No. 24286-7/1033 of 25. 5. 16 / 2. 6.

136. States that no officer can be spared at present from the Department for the work proposed, viz of stock-taking, and proposes that a clerk on Rs 50/- p.m. may be sanctioned temporarily for three months &c.

86 Subm. with a draft sanctioning. Refer. is invited to remarks against paras. 27 supra.

37. 2/6 I beg to invite attention to the Comptroller's letter of 1st June. What he wants is a responsible officer after consultation with the Dept. unconnected with the depot & not a clerk with so little seniority appointed. & the Comptroller also wants the full cooperation of the Dept. I have accordingly made some alterations in the draft: after approval, the draft will be fair-copied.

2/6

38 A fair draft of a clean draft plz 2/6/1.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat.

File No. 11 of 191 .

Serial No. 396 2/66

attended to 5/8/16

Sec 5/8/16

40 I think the I. G. E should be requested to take all necessary responsibility to have the audit completed as early as possible and not leave it merely to the ~~Comptr~~ official deputed by the Comptr - otherwise the matter is likely to be delayed indefinitely. As it is we have to issue 2 reminders

for 6/8/16

1st Member Down

41 I have inspected this report & I found things in absolute confusion. I am waiting for the audit report to make def. recommendations thus seems matter Department will help Each other

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 191

Serial No.

to bring the audit to a conclusion.

42 A stringent order should be issued to close the audit by the end of July the latest with the help of necessary staff an assistant comptroller. The matter is very important & an audit clerk may not be able to decide it.

43. The Dy on the other hand should be asked to forthwith comply with the comptroller's request. I see no reason to appoint an additional man.

44 The present accounts is for Mahe stuck with the end of this est.

[illegible]
7.6

45. Please put up a draft order

[illegible]
8/6.

46
Draft sent.
8/6 — for approval

[illegible]
12/6

47 Yes [illegible] 13.6

48 Move from [illegible]
[illegible]

NOTE—Contn. sheet.

GPB—70,000—17-12-15.

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 191 .

Serial No.

To I. G. E. & Comptr.
Comp. 76-77 / Edn 11-15 dt 15. 6. 16.
Requests delay and requests subm. of the final report before the end of July 1916.

49 The file has to be subd. to the Dewan now as per para. 48.

50 For information
Dewan

6698
21.6.16

K Subbarao
20/6

51 Seen by the Dewan

SPR
23/6

52 The I. G. E at a meeting of the Ry Commrs at Bezwada during the Birthday stated that he had no objection to the Efficiency Audit Officer taking up this work. To Genl Secy for favour of remarks or suggestions

Pis
24/6/16

53 The I. G. E said he would apply in writing for the services of his E. A. Staff. There will be no difficulty in obtaining

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

File No. 11 of 191 5.

Serial No.

Kie orders of Council in the matter.

Dues 27/6

54 As the work of investigating the irregularities in the post office department is proceeding very slowly may the I. G. C. be requested to utilize the services of the Efficiency Audit Officer in the matter. The I. G. C. states that he would apply formally but he has not done so

Sd Member

for 27/6/16 27/6

55 Name nearly. Is the proposal

28/6

56 Please put up a draft

for 28/6

28/6.

57 Draft put up.

28/6 28/6

58

59 Please put up a clean draft - to be issued with

Clean copy put up

30/6.

for 30/6

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

File No. 11 of 191.

Serial No.

Issued. To J. G. E. No. 7745 dt. 30.6.16.
Enquires whether he has any objn to take charge of the E. A. office.

From J. G. E. D.O. 1760 dt. 1.7.16.

States that he has no objn to take the charge of Efficiency Audit Offr for the investigation of the Book Depot Accts.

60 Submd. for orders

May a. go ahead authorising the Efficiency Audit Officer to take up the investigation

61

62 The J. G. E is agreeable. The final key may kindly issue necessary instructions in the matter. I am very anxious that these aspects should be thoroughly cleared as early as possible

4/7/16

Final key

Dra/15. 4/7

63 The curator is taking stock of the books etc and the audit of

Note—Contd. sheet.

Serial No.

the accounts is being conducted by the Comptr. It is presumed that the E.A. officer will have to assist the DG. in organising the business of the deptt after these preliminary operations are completed. A draft in this sense is put up

(Gl Sec) NEU 5/7

64 The draft letter to the I.G.E may be approved. Dewan Gl Rao 6/7

(First Member) Dewan) 7.7 NEU 6/7

147 7.7.16

65 Draft approved by the Dewan. Dewan 15/7

Ag. 15/7/16

66 transferred to Br VI for favour of issue NEU 14/7/16

(Ag. Secy) EFA) 67 For information & file. Ag 18/7

for 18/7/16 Secy

68 To the I.G.E. No 680 dt 20.7.16 informing that the E.A. officer has been asked to assist in organising the business of the Deptt &c. 18/7

157

69 Before issuing the above order, time was extended

NOTE—Contn. sheet.

D 160

25 28

G. R. S. 12]

General and Revenue Secretariat.

Ed File No. 11 of 191 .

D

Serial No. 155

till the end of Oct. 16 on the following comm.ns from the Comptr.

From the Comptroller

No. L.A.D 1279 of 3.7.16

Explains the scope and magnitude of the audit that is now going on in the Govt: central Book depot, and states that the work cannot be finished before the end of Oct: 1916, - provided the stock-books are posted up to date early by the staff of the Edn dept.

70 The main file has been subd. in connection with the question of giving the G.E the assistance of the Efficiency Audit dept.

71 May a draft G.O be put up reading the Comptroller's letter & asking the Comptroller report on merits of the case of Mr. Arthur applying for a further extension. The G of I's attention be drawn to the observations of the Comptr in para 3 of.

Secretary

72 Case worker to bring up in person this evening

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1915.

Serial No.

Subd. with a draft as directed.

Draft for appl

I think the I. G. E should take some personal responsibility in the case discuss the matter with the Civil Secy and expedite the investigation

1st Reminder 74

ISSUE & SUBMIT. FOR FURTHER ACTION

156 To the Comptr. - I. G. E - (copy to Br VIII) No. 456-7 / Edn. 11-15-156 of 13.7.16. Extends the period till the end of October 1916.

Put up as reqd. by the Asst. Secy.

Where is the main file? Lt

Lt

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

407

File No. 11 of 1917.

Serial No. 8

From the Adv. Compln. 411/LAD 64 dy 15/19. 7. 16

Forwards a copy of his letter to the G.G.E (No. 63 LAD dy 19.7.16) regarding the non-remittance to the Treasury of 11 items of sale proceeds ~~in the~~ & 5 items of late remittance in the C. BK. depot.

Subd. with refce. to para 4 of the letter. A report of the action taken by the G.G.E may either be called for, if necessary, or it may be awaited.

24/7 [illegible] For information further. The irregularity pointed out is in other services

[illegible]

[illegible]

It seems to me desirable to put an Officer on this work alone for about 15 days and get the accounts thoroughly overhauled. The Officiating Audit Officer has been asked to assist the G.G.E in organizing the future work of the depot

NOTE—Contn. sheet.

Serial No.

but what is needed is an immediate and thorough enquiry so that we may know at once the total extent of the fraud in the Book depot

1st Member — Pri 26/2/16 26/7

82 We must await report of the Eff.y audit.

27.7

27/7

83 Now that the Accountant has gone to Baroda on deputation, & there is a change of hands in the BK depot. a draft enquiring what progress has been made in stock-taking &c. is put up for appl or other orders.

Draft for approval & information 18/8/16 84 12/8

85 Sine 21/8/16 21/8

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | Edn File No. 11 of 1915.

Serial No. 159

To the D.S.E. 1595 & 22.8.16.

Calls for a progress report re stock taking &c.

86 A draft rem. is proposed.

W/9/16 8/9. 4.9.16

87 Mile. 4/9

To the D.S. of Edn. 1985 & 6.9.16

Reminds of serial 159 & requests him to expedite his reply.

161 From Ditto 6115-17/224 & 6.9.16 recd. 8.9.16

Requests sanction to the appointment of an extra hand on Rs. 75 for a period of 3 months to assist in the reorganization of the Depot.

88 The D.S. says that the affairs of the Depot are in great confusion, and that it is not possible for any curator to attend to the classification of books and to stock-taking in addition to his daily duties which are by themselves complex and exacting.

89 The additional hand on Rs. 75 is proposed to attend to stock-taking and bringing stock-repts. up to date; and he has also to do the work entrusted to him by the

NOTE—Contn. sheet

Serial No.

Eff. Audit Officer under the latter's orders.

90 The Eff. Audit Officer has stated at page 24 of the notes that he will have to assist the D.G. in organizing the business of the Depot after the preliminary operations are completed. But even before any of the operations are completed, e.g. stock-taking, the D.G. wants a hand to work under the orders of the Eff. Aud. Off^r. ~~Perhaps there is~~ Unless this officer is required to interest himself in the stock-taking and other operations going on at present there seems to be no necessity for any hand working under his ~~of~~ orders just now.

91 Submd. for orders regarding the necessity for an add^l. hand.

92 Pr. II has also to be consulted.

(In the letter of 20th July 1916 the D.G. has been asked to submit progress reports once a fortnight.)

9.9.16

9/9/16

93 The D.G's recommendation maybe sanctioned at ~~[illegible]~~

94 No progress is made. A hand may be sanctioned. (A number of persons)

9/9/16

11/9

279/12.9

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 191

Serial No. 95

This important matter drifting on indefinitely - it appears the suffering from divided responsibility between the Supt of Eds. needs a strong master.

96 One Effendi hand can do but little. I propose that establishment consisting of ½ a dozen sorters pay 30 Rs - and a stock taker on 50 be appointed at once & made to work under Mr Madhava Rao pay being reported every fortnight. This seems to give the Supt a fresh start.

97 In the meantime the Curfew must close the undry needs when the appointed time so as to allow the case against the ~~Dewan~~ suspended Curator being disposed of without delay.

98 Please put up a draft accordingly

72 9

1875

for 10/9

13/9

NOTE—Contn. sheet.

35
32

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1917.

Serial No. 99

Draft Govt. Refer. to paper 92. is invited. Draft for approval. May Govt be controlled.

Sec 14/9

14/9

100 To Fin Secy

14/9

Sub. 15/9/16. F(Secy) 15/9

101

School finial men will do for sorters — 4 men @ Rs 20/- each for two months. Maybe 5th. As the first few days will be spent by new men in getting accustomed to the work a very large establt. for a short period is not desirable. In other respects I agree.

18/9

For VII.

102 Secretary. May this draft be allowed as above & return copy draft copy.

Sec 19/9

103 Govt

104 To Post Office & return copy 20/9

NOTE—Contn. sheet.

H.D.O. No. 678-16.

36

33

1358

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1915.

Serial No.

105) Fidy copy of the Draft prepd

21/9

106) Fidy sent on the lines of the observations made & the members of the Fd Dept concerned for approval

21/9

107) Draft may be appd

21/9/16 21/9

The U.S.D will kindly show it to me at once - the Fd Dept has agreed

No. 1758 23.9.16

21/9/16

108) Draft approved by the Finance.

28/9/16

109) Send from Dept

28/9/16

C. 1-2. R 30. 9. 16

To The P. G. Eng & the Comptroller

Sanction an establishment of 4 surveyors on Rs 20/- each & one stock-taker on Rs 50/- for one month for stock taking.

110) Please put up in 1 month

9/10/16

Please resubmit after the Fd. Dept's reply is received. Rule 15 be kept here for

28/9/16

9/10

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 191 5.

Serial No.

D.O. of the 9th October 1916 from Mr. M.N. Krishnamachari, for Pr. Dept. forwarding a list of some more items of receipts unaccounted for amounting to Rs 11-12-0. and stating that a complete report of audit will be submitted by the end of this month.

111) Put up for orders.

KB 11/10/16

112) I was informed

by 11/10

113) Vide my note on pp 12 & 13 of the 1st May 1916. I have discussed the matter with Mr. Krishnamachari and though there are a few other suspicious items, in the main the misappropriations have been on account of the items specified in the I.G.S.'s letter of the 11th April 1916. The details of these items are given in the statement attached to the I.G.S.'s letter. Vide my notes in the diary which shows the periods for which the moneys were embezzled. There is no doubt that a charge

S

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat.

Ex File No. 11 of 191 5.

Serial No.

of embezzlement can be made with on all the charges given in the statement and the items now mentioned by the Crofter. Unless the fact are inclined to take a lenient view the prosecution of Mr. Venkatadasappa may be ordered in respect of Rs 1058-14-1 ~~to be remitted~~ which was to be remitted to the Basel Mission Book Depot item No 2, Rs 203-4- to be remitted to Messrs Blackie & Son and either items Nos 6 & 11 Rs 513-0-3 or Rs 490-5-5 received from the Basel Mission Book and Tract Depository and the Lucknow Christian Literature Society selected for the other counts. The discretion may be left to the Crown Prosecutor to choose the items.

114) The I. G. S should be requested to complete the stock taking for which a special establishment has been sanctioned and the Efficiency Audit Officer requested to work out all the details to place the working of the depot in future on a proper basis.

Dewan Bahadur
Finance Secy

Secy
12/10/16

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | Edn File No. 11 of 191 5.

Serial No.

(15) I agree with Secy Edn. After receiving the expediency audit officer's report I shall go into the matter thoroughly if necessary to devise a system which will be simple & effective.

2069

(16) This matter has been pending for a long time and it is necessary to come to a definite conclusion as to what should be done with the official. He has been under suspension since January last and it appears from the reports of the Comptroller and the Inspector General of Education that there are sufficient materials for deciding the case. It is the duty of the Inspector General of Education to do every thing in his power to get the question settled expeditiously.

(17) As, however, the audit report of the Comptroller is due by the end of October, the papers should be brought up in Council along with that report in the first week of November. The Secretary, E & A, should be good enough to see that the report is submitted in time and to take all further action to get the matter disposed of before the middle of next month.

21.10.16.

NOTE—Contn. sheet.

40
37

G. R. S. 12]

General and Revenue Secretariat. | Sr File No. 11 of 1915.

Serial No.	
162	From the Comptroller to Govt. No 3452 / L.A.D. 463-4 dt 6th Nov. 1916. Submits the report on the audit of the accounts of the Govt. Central Book Depot Bangalore, for the period from 1st July 1913 to 30th June 1916. Secretary's remarks on 6.11.16. "Please register & submit to-day" — Submitted. 118 There is also a recommendation for an increase of Rs 100 in the Auditor's pay. The file was put up to Dewan Bahadur Sir [illegible]

6.11.16.

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | File No. 111 of 191 .

Serial No.

119) The report was received on the 6th having been expedited by the Comptr at my request with whom I have been personally in touch. It is not possible to deal with the report in detail until the I. G. P's remarks are received. It has not therefore been possible to bring the case to Council before the 1st week of November.

120) There are two district subjects for consideration in this file viz (1) the embezzlements made by Mr. Venkatadasappa and the punishments to be meted out to him and (2) irregularities due to the system of work in the dept. I beg to suggest that the two may be kept distinct. The total amounts embezzled by Mr. V. Dasappa are (1) R. 3262-12 —

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1915.

Serial No.

5

the details of which are given in statement I attached to the I. G. P.'s report of the 24th April 1916 + Rs 2504-15-3 now definitely ascertained to be and the 66-11-3 in all.

(121) It is quite possible that owing to the confused manner in which the accounts have been kept there have been several other minor items of misappropriation which could not be traced. I believe that in addition to the amount of Rs 3540-13-3 already paid on behalf of Mr. Venkatdas after his security amount of Rs 1500 is available and thus the greater part of the defalcation will be made good.

(122) As fast decide upon prosecuting him I have already indicated the items for which a prosecution may be launched in my note of the 12th Oct 1916 p. 35. If additional items are required the embezzlement of Rs 181-9-0 received from Mr. Jojibhoy ale for which a

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | 48 File No. 11 of 1915.

Serial No.

because it given is even more serious. As I have suggested in my previous note direction to select the items may be given to the Fort Advocate.

123) As regards the improvement of the system of work in the Mint dept the report of the Efficiency Audit Officer and the S. & E. may be awaited.

124) The papers will be sent to the Fund Secy for being brought up before the next meeting Council after perusal by Dewan

Sd/-
8/11/16

Dewan

Rec^d 12-20 PM on 9-11-16 SPV

125) Please bring up at the next meeting of Council

11-11-16. Sd

To Fund Secy

CS on Dewan 11/11

Sd/-
11/11/16.

NOTE—Contn. sheet.

Subject.-Clause v of the Schedule.

Notice to be taken of the conduct of Mr. Venkata Dasappa, late Curator, Government Book Depot, for having misappropriated Government Money.

OPINION OF THE COUNCIL.

126) Definite charges may be drawn up against him. His explanation obtained at once. The question may be brought up again for decision without any delay.

16/11

127) True draft

H.

17/11/11

Fort Contract Board Deptt
Bangalore

G. R. S. 12]

General and Revenue Secretariat.

Sr File No. 11 of 1915.

Serial No. 166

To the D.S. of Edn 3531 of 17.11.16. Requests him to frame definite charges against Mr Venkatadalappa & submit the expln of the defaulter within 10 days.

Letter No. 12406/476 of 6/12/16 from the Dep Genl of Edn in Mysore.

Submits copy of a letter of 1/12/16 received from Mr B. Venkatadasappa, late Cmdtr, offering explanations in regard to the irregularities pointed out against him.

128) Put for orders. The previous papers have not been returned with orders.

8/12/16

129) The explanation is not satisfactory. Apparently there is no valid explanation. From the last paragraph it is clear that Mr Venkatadasappa can have no other explanation except to throw himself upon the mercy of Govt.

Dewan thro'
Fin Secy Sir

8/12/16

130) Considering the age, condition of health & c. of the man I agree with Secy Edn's recommendation in para 25 to dismiss the man only & not prosecute him. His security may be forfeited in addn to Rs 3540/- paid & he may also be required to make good the balance of Rs 726 and any further sum that may be found to be due to Govt after ~~[illegible]~~

Total embezzled — 5766
Recovered 3540
Security 1500
5040
Deficit 726.

NOTE—Contn. sheet.

G. R. S. 12]

General and Revenue Secretariat. | File No. | of 191

Serial No.

the stock-taking is completed.

131) The general question of reorganization may be taken up separately as suggested by Secy E&A. The new curator may begin the work under the supervision of A/s Efficiency audit.

14/12

for 14/12

132) Please bring up at the next meeting of Council.

12.12.16

CCC 13/12

133) To Genl Secy

C.S. as ordd. 13/12

for 13/12/16

134) 13/12

ordd 14/12

135) Secy

16.12

16/18/12/16

no. 28 / E&A 16-17

NOTE—Contn. sheet.

44
97

Extract from the Proceedings of the 404th Meeting of the Council of His Highness the Maharaja, held at Bangalore, on the 4th January 1917.

---

15. Subject.-Outside the Schedule.

Notice to be taken of the conduct of Mr. Venkatadasappa, late Curator, Government Book Depot, for having misappropriated Government money.

OPINION OF THE COUNCIL.

(136) He may be dismissed from service. The security of Rs.1,500 furnished by him may be forfeited to Government. If he pays up the balance, he may not be prosecuted criminally in view of his age and unsatisfactory health.

Sd. M. Visvesvaraya,

Dewan of Mysore.

"EXTRACT"

D. M. Narayanaiah 67

Secretary to Government,
General Department.

WD—156—GPB—1,000—19-7-16.

45
48/2

G. R. S. 12|

General and Revenue Secretariat. | File No. | of 1915

Serial No.

Extract from the Proceedings of the Council is put up.

Forwarded with compliments to the Secretary to Government, G. & A. Departments, for favour of necessary further action.

By Order

D. M. Nanjappa 6/1

Secretary to Government,
General Department,

137 With D.S.W

Dewan 138 8/1/17

D.M. 9.1.17

NOTE—Contn. sheet.

W D 2382—GPB—500—20-3-16

C.S. Included in Agenda for 16/11 Suppl

(Recirculated) 13.12.16.

46

(For disposal at the Next Meeting)

No. C.807 49

11.11.1916.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause v of the Schedule).

Notice to be taken of the conduct of Mr. Venkata Dasappa, late Curator, Government Book Depot, for having misappropriated Government money.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

D. M. Narasinga Rao.

Secretary to Government.

11th November 1916.

Extraordinary Member of Council. Not sent to Extra. Member as he is not well.

First Member of Council. 13/11 on 14/11

Second Member of Council. 12.11 on 13/11

WD 2012—GPB—1 000—9-2-16

Egm 11-35

50

47

Submitted to His Highness.

Page 9 of the office note

139

In continuation of my submission note dated the 7th April 1916 regarding certain irregularities commited by Mr. Venkatadasappa, Curator, Government Book Depot, I submit the file of papers containing the results of further enquiry with the following observations.

2. The accounts of the Government Book Depot have since been thoroughly audited by Mr. Narasimha Murthi, Offg. Chief Superintendent, Comptroller's Office, and a complete list of irregularities observed is given in his note dated the 4th November 1916. The explanation of Mr. Venkatadasappa has also been taken.

Flag D
Flag E

3. The total amount received by the Curator which has not been satisfactorily accounted for is Rs.6176-8-9 made up as follows:

Rs.3262-12-9	(vide statement (1) enclosed with Inspector General's letter dated the 24th April 1916 and para 6 of the audit report)
Rs.2539-15-3	(vide details given in Comptroller's letter dated the 19th July 1916)
Rs. 24-12-0 Rs. 338-14-10 Rs. 10- 1-11	(vide Comptroller's letter dated the 6th November 1916).

Flag D
Flag A
Flag H

Paragraph 16 of Auditor's Report - Flagged D
Flag S

4. Out of this, Rs.3891-7-4 has been paid up. Rs.1,500 is available from the security deposited by Mr. Venkatadasappa. Thus in all Rs.5391-7-4 can be recovered, leaving a balance of Rs.785-1-5 to be still made good.

Flag S

5. In sending his preliminary report, the Inspector General of Education observed that there was no doubt that Mr. Venkatadasappa had misappropriated Government money and that a fair case existed to institute criminal

prosecution against him. But he recommended that as the man was 54 years of age and did not appear to be in good health he may be merely dismissed from the service.

Flag E

6. Though he does not admit that he has committed any misappropriation, Mr. Venkatadasappa's explanation shows that he has nothing to say in his defence except to throw himself on the mercy of Government.

Page 44 of the office records

7. The matter was considered in Council who are of opinion that he may be dismissed from service and the security of Rs.1,500 furnished by him may be forfeited to Government. If he pays up the balance, he may not be -- prosecuted criminally in view of his age and unsatisfactory health.

— do —

8. The irregularities committed by Mr. Venkatadasappa are no doubt very serious and would justify his being dealt with very severely and but for his age this course would have been recommended. In these circumstances, the resolution of the Council may be approved.

9. The stock of the Government Book Depot is being thoroughly examined and its system of accounts is also undergoing scrutiny with a view to effectually preventing such irregularities hereafter and working the concern on strictly commercial lines.

SPR

M. Rajamanuja

11th Jan 1917.

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Notice to be taken of the conduct of Mr. Venkatadasappa, Curator, Government Book Depot, for having misappropriated Government money.

6006
15.1.17

Order.

KRW
16/1/17

Lembu Sdy
17.1.17

G. R. S. 12]

General and Revenue Secretariat. | File No. 11 of 1915.

Serial No.

From the Comptr. LAD 582 Q 25.11.16

Received 28.11.16.

In continuation of his office no. 3452/LAD 463 Q 3.11.16 reports that he has forwarded to the Dy. of Edn. a memorandum of suggestions for improving the accounts of the Book Depot.

The previous letter refd. to is perhaps contained in the file Confd. the audit report of the accounts of the central Book Depot ~~which is before the Dep. Edn.~~ Perhaps a further communication from the Dy. of Edn. is to be expected in the matter.

Submit for orders. The ~~Dep. Edn.~~ Comptr. may be asked to inform the result of his consultation with the Dy. of Edn.

30/11

For information

Secy.

30/11

30/11

31.

30/11

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Subd.

As personally directed by the Secy, ~~[illegible]~~ a draft D.O. to the Eg. of E&R is submd. for appln. The details are all put in the sealed cover which is in my personal custody as directed by the Secy.

RG
18/1/17

Draft approved by the Secy. who has ordered it to be issued today. [& marked Confidential]

RG
18/1/17

Papers returns strictly confdl.
D. M.
18.1.17

D.O. No. 5501 dt. 18.1.17 to the Eg. of E&R stating that if Mr. Venkata Dasappa pays up the balance of Rs 285-15 due from him no action will be taken & calling upon proposals for placing the accounts of the Depot on a sound footing etc.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W.D. 81—GPB—60,000—23-7-16

Serial No. 109

From the Compti. 6190/A.A. & 29 & 31.1.17 & 3.2.17

Submits a copy of the note on the audit of the accounts of the Govt. Central Book Depot from 1.7.13 to 30.6.16, with the remarks of the Hd. of Govt. in juxta position against the several points refd. to therein.

14 The Compti. has requested that the copy of the audit note now sent may be returned when done with.

E & R

14 Submn. for orders with refce.

Sp. 3.2.17

The remarks of the Hd. of Govt. have been sent here for personal information.

The matter has been disposed of and proposals have been called for regarding the improvement in the system of accounts in the Depot. The audit report may be retd. to the Compte. after personal. Draft subd.

Sd. 3/2/17

Secy

4 Subd. for personal.

D. M. 5/2

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat.

Edu File No. 11 of 191 5.

Serial No.

The report on the audit of the accounts may be summarized as follows:—

(1) The accounts for the period 1.7.13 to 30.6.16 were audited and the audit took place from 10.5.16 to 24.10.16.

(2) Mr. Venkatadasappa was the Curator from 1.7.13 to [illegible] & Mr. S. Srinivasa Rao afterwards.

(3) The irregularities noticed in the previous audit not yet replied to by the Dy. of Edu.

(4) The irregularities now noticed are (i) misappropriation, (ii) absence of accounts rendering audit incomplete, and (iii) certain minor irregularities & (iv) defects in the acquittance roll, service labels account, stationery and register of unserviceable articles, and exclusion of certain articles in the accounts of the depot, and certain delays in remitting money to the Treasury.

The remarks of the Dy. of Edu. with refce. to the above-mentioned irregularities are

(1) No remarks,

(2) Mr. Venkatadasappa was placed under suspension from 1.1.1916, and

NOTE—Contn. sheet.

WD 1233—GPB—60,000—1-12-16—S.

Serial No.

the circle Insp., B'lore, was in charge of the Depot till Mr. Srinivasa Rao joined only.

(3) Objection 8th (1 to 245) of the present audit, as well as those of the previous audit ~~are~~ ~~been~~ were returned with the replies of the Curator — with the D.G.'s letter of 19.1.17.

(4) Regarding ~~these~~ the points mentioned ~~to~~ in (4) above, the D.G. states that

(a) a revised cash book will be introduced

(b) the exp^n. of Mr. Venkata Dasappa on all the items is pending before Govt.

(c) he has no remarks to make regarding the absence of accounts

(d) certain defects and mistakes pointed out have been ordered to be remedied

(e) the Curator has been asked to make a note of the irregularities mentioned in 4 (IV) above.

In reply to this, the [illegible] was consulted and D.G. has been asked to [illegible] with certain add^l. [illegible]

Serial No.

Submitted for orders with a draft to the Hon. of Revenue.

9.2.17.

(The endorsement might be returned to the Comptr. after receipt of reply from the Hon.)

Sd. for Revenue

Secy

Dear Mr.

Please send a reminder also about adjustment of amount due from Mr. B. Venkatadasappa

to

10/2.

Done & reminded for further action

10/2/17

Grey 170 15/2

No. 6497 of 12.2.17 from the Hon. of Revenue intimating attention to paras 283 of the Office letter No. 3531 re detailed proposals for maintaining the accounts in a satisfactory condition pending results of further investigation into amounts not properly accounted for & requests early reply.

Do No. 616 of 15.2.17 from the Hon. of Revenue stating that all the amount due from Mr. Venkatadasappa has been received in draft-order form.

In the N.S. Off. there was no mistake.

There was a slight error in the amount

16.2.17

24/2

17/4/17

Filed

Order dealing under on the file

17/4/17

NOTE—Contn. sheet.

Confidential

PRIVATE SECRETARY MYSORE

THE PALACE,

MYSORE

30th March 1916.

My dear Sir,

His Highness desires me to send the enclosed petition to you. The allegations contained in it against Venkatadasappa are of a serious nature and are, in His Highness's opinion, well worth enquiring into. This is not the first time, as you are doubtless aware, that he has got into trouble and if there is any truth in what is stated in the petition, he deserves little consideration at the hands of Government.

Yours sincerely

Mirza M. Ismail

Sir M. Visvesvaraya, K.C.I.E.,

Dewan of Mysore,

Bangalore.

OFFICE OF THE PRIVATE SECRETARY
85
29 MAR. 1916
TO H. H. THE MAHARAJA OF MYSORE

29th Kilary Road,

Bangalore, 28th March, 1916.

To

His Highness the Sri Krishnaraja Wadayar Bahadur,

G. C. S. I.,

~~Maharaja of Mysore.~~

May It Please Your Highness,

The undersigned, your Highness' most loyal and humble subject begs to bring the following true and un-adultrated facts regarding the serious and extensive embezzlement of Government Money in the Govt. Central Book Depot., Bangalore under the Curator-ship of Mr. Venkata Dasappa, for your Highness gracious and serious notice and immediate action which your Highness deems fit to take. The following require your Highness' gracious consideration and scrutiny:-

The History of the appointment of the present Curator.-- Although the past history of Mr. V. D. has been thoroughly known, the First Councillor Mr. H. V. Nanjundaiah appointed him in such a responsible place in spite of the protests of late Mr. Weir, Mr. Tait, the Principal of the Central College, who was President of the College Hostel found out the expensive habits and vices and expelled him from the Warden's Quarters. In spite of every endeavour of the then Inspector-General of Education, Mr. Tait stoutly refused to allow Mr. V. D. to enter the College Compound as a Librarian or in any other capacity. He was a useless office hand. When the late Mr. Weir found him undesirable for such a responsible post, Mr. H. V. N. to spite the European Officers who had tenaciously adhered to their former bad opinion of the man, appointed the fellow brahmin countryman of his to the responsible post of Curator. A few weeks after his appointment, the First Councillor paid

a surprise visit to the Central Book Depot., to see how his protege was progressing and whether his reputed bad habits (especially drinking) were true or false and found out that there was a defalcation. Mr. Venkata Dasappa was caught red-handed and was seriously warned and let off scot free. The First Councillor redording his remarks Viz., "A bad beginning." This important document has been made away with. When the question of confirmation and increment of Mr. Venkata Dasappa came up, he was called upon to deposit Rs.3,000 as security, but after a good deal of correspondence, a sum of Rs.1,500 only was allowed as security amount. His confirmation and increment were sanctioned.

This is quite false.

Not the slightest recollection of such a thing.

I had no reason to suspect this man's character. The present incident has been a sad disappointment.

31/3

2. The facts related above must have in the usual course of business within the knowledge of the present Inspector-General of Education Mr. M. Shama Rao. In addition, he must have also known that the man was steeped in debt with many a decree and execution warrants against him. The Depot. occupies a prominent place in the Fort Bangalore, in front of which the Inspector-General passes not less than twice a day, except when he is on circuit. How many surprize visits has he paid to examine the cash balance on hand, the receipts and the remittances to treasury and parties. Did the Inspector-General at any time examine the contingent register and note the way in which Govt. Money was being squandered. Or did the Inspector-General examine the registers showing how the thousands of rupees worth of furniture had been handled by the Curator. The above work could not have taken more than a few minutes of the Inspector-General's time. If he had no time, did the Inspector-General ask any of his Assistants to examine the Depot for at least once a month and ask them to submit a report?

If the Inspector-General was unable to do this, did

he indent for the services of an auditor from the Controller's Office? Even the District and Taluk Treasuries though in charge of responsible Officers are subject to periodical inspection and scrutiny. The gross negligence of the Inspector-General of Education led to series of defalcations amounting, it is said, to more than Rs.10,000 (Ten thousand Rupees).

3. When the Inspector-General of Education suspected serious defalcations, he forced privilege leave on Mr. Venkata Dasappa, and appointed a substitute. The Cash balance on hand was far short of the amount shown in the books. The Inspector-General blinked and to get over the discredit, got round the Circle Inspector of Education, Bangalore Mr. B. Dasappa, the Curator's brother, to produce Rs.500 to make the Cash Balance on hand tally with the accounts. Then commenced a detailed examination of receipts, remittances, out-standing bills for payment &c. Nearly Rs.3,000 was found wanting to meet the urgent demands. Again the Circle Inspector Mr. B. Dasappa paid up the amount under threats of serious displeasure and family disgrace. Ways and means for recouping himself were pointed out in rosy colours. As an Officer of Govt. he should have refused, like his brother, the Dy. Commissioner Mr. B. Ramaswamaiya, to have anything to do with the wily suggestions in trying to compound a cognisable offence which is also punishable under I.P.C. The Inspector-General must have forgotten sections of the I.P.C., when he victimised the Circle Inspector who is also an incompetent and inefficent Officer for the responsible post of Circle Inspector. The Inspector-General, to show his appreciation of this yeoman service rendered to save his reputation by covering his gross negligence and incompetency, appointed the second son of Mr. Venkata Dasappa as one of the Asst. Deputy

I recommend this to the I.G. for a post in his department as I feel sure he would prove a good teacher.

63

Inspector of Education on Rs.50-5-70 recently sanctioned, though he had no claim for the appointment, he being an Assistant Master in a Grant-in-aid School in Civil and Military Station, Bangalore, with a service of an year and a half or 2 years. The claims of his betters and superiors in the Department were ignored. The Inspector-General thinks that the sins of the father should not be visited on the sons, but should be rewarded to be white-washed. The two sons of Mr. Venkata Dasappa are very good young-men and live separately on account of their father's bad behaviour and character. The Madras Mail has conclusively proved the Inspector-General of Education to be incompetent, thoroughly incapable to adminster the Education Department in respect of Educational matters pure and simple. This is not only the solitary instance, but jobbery, nepotism and curruption reign supreme, since Mr. Shama Rao took charge of the Department, and I shall deal with them in my next.

He was a man made of stuff the Government is a young man of exceptionally good character

He is quite right

30.3.16

4. The Inspector-General thought that the troubles were over, but he was sadly dis-appointed when he learnt that the Curator on forced leave, misappropriated the amount of two cheques sent to him by outside Book-sellers in settlement of their accounts. The Inspector-General saved the Circle Inspector a further call and made good the amount from the security amount in the treasury, allowing such a known depradator to continue on leave and defy the authorities in a most fearless and shameless manner. Shanbhouges have been sent to Jail for months for misappropriating small sums of Govt. money. Here is a case in which the man who misappropriated thousands of Government money in a reckless manner and that with a pronounced previous bad character at large and scot free under the very nose of the Government. Unless and until an experienced Police Officer takes up the case

in hand and investigates the various items of misappropriation, with the help if need be of an experienced Accountant from the Comptroller's Office, the truth will never be known. The high paid Officer of the efficiency Audit Department can never have a better case to handle, to strike terror into the hearts of Official rogues who deal with Government money as their own.

5. In conclusion, it may be boldly asserted that sufficient facts have been put together above to convince your Highness that the Inspector-General of Education and the Circle Inspector of Education are not competent and gentlemanly to hold the responsible offices, as their guilt is in one sense more heinous than that of Mr. Venkata Dasappa in whose bad ways, temptations of handling thousands of rupees was so determinedly laid. If further proof of the Inspector-General's and Circle Inspector's incompetency were needed, a competent auditor should at once be sent to examine the fee and other accounts of the Doddaballapur Anglo Vernacular and Industrial Schools.

I beg to remain,

Your Highness,

Your most loyal and humble subject,

M. MUNISWAMAIYA,

Confidential

The Secretary, Education & Deptt

Confidential

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 191

Serial No.

171. To the Jt. Secy
" " Comptroller
Copy to Br. VIII
No. 6903-4. & Exp. 2-17
Dismissing Mr. B. Venkatadasappa from services from the date of his suspension, without further action and requesting the Jt. Secy to expedite proposals for the improvement of the Depot.

NOTE—Contn. sheet.

GPB—3,210—1-6-15

Edn. 151

OFFICE OF INSPECTOR-GENERAL OF EDUCATION IN MYSORE.

No. 12869
558

Bangalore, 8th January 1916

DIARY No. 2519

From

Rao Bahadur
M. SHAMA RAO, ESQ., M.A.,
Inspector-General of Education in Mysore.

To

P. G. D'SOUZA, ESQ., B.A., B.L.,
Secretary to the Government of H. H. the Maharaja of Mysore,
Education and Agriculture *Departments.*

SIR,

I have the honour to inform you that Mr. B. Venkatadasappa, Curator, Government Central Book Depot, Bangalore has, on account of severe illness, applied for privilege leave for three months from 7th January 1916 and to recommend that Government may be pleased to sanction it under Article 172 of the Mysore Service Regulations, Mr. S. Srinivasa Rao, B.A., temporary additional Assistant Inspector of Education, Mysore whose appointment as such has been reported to Government for sanction in my letter No.11836/515 dated 18th December 1915 being appointed to act as Curator on Rs.100 a month in grade Rs.100-10-150.

Mr. Venkatadasappa is entitled to the full period of 3 months' privilege leave applied for by him and his pay is Rs.120 in grade Rs.100-10-150, but he has been actually drawing only Rs.100.

The pay of Mr. Srinivasa Rao will be Rs.95 in grade 75-10-125 from 1st January 1916 as recommended in my letter referred to above.

Mr. Srinivasa Rao was, in anticipation of sanction,

ordered

ordered to take charge of the Depot and he joined on the forenoon of the 8th instant.

I have the honour to be,

Sir,

Your most obedient servant,

Ue Shamarao.

Inspector General.

SAK.

Leave to Mr. B. Venkatadasappa & arrangements.

G.R.S. 28]

Ed. File No. 11-15
Serial No. 111

Diary No. of letter replied to

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
( )

, the 191 .

READ—

Letter no. 12869/558 & 8/12 dt. Jan. 1916 from the D.S. of Edn. requesting sanction to three months' privilege leave under art. 172 to Mr. B. Venkatadasappa, Curator, Central Book Depot, Bangalore, on account of serious illness, from 8th January 1916, and approval of the action taken in having ordered Mr. S. Srinivasa Rao, temporary Art.

~~ORDER THEREON.—No.~~

Date of issue 14-3-16.

Signed by Sri. K. Subba Rao

Stating that in anticipation of Govt. sanction, he has granted three months' privilege leave to Mr. B. Venkatadasappa, Curator Central Book Depot, Bangalore on account of severe illness from the 8th Jan. 16 and that Mr. S. Srinivasa Rao temporary Asst. Insp., Mysore has been appointed as act. curator on a pay of Rs. 100 in the grade 100-10-150 with effect from the same date,

over.

SUBJECT.

GPB—50,000—1-12-12

~~Insp.r of Edn., Mysore District, to take charge of the Depot on the forenoon of the 8th Jan.y 1916, as acting Curator on a pay of Rs. 100. in the grade 100-10-150.~~

Order Cs 4682-3.

~~The leave and the arrangement are sanctioned.~~

Approved. The D.G. is requested to submit a report on the irregularities in the Book Depot ~~at once~~ at once.

Lec.y Ex.t
18.1.16

To the D.G. of Edn.
Compt.r

KS
9/2

Edn. 81]

OFFICE OF INSPECTOR-GENERAL OF EDUCATION IN MYSORE.

No. 18708/780

Camp, Mysore, Bangalore, 17th March 1916.

DIARY No. 3599

From

RAO BAHADUR M. SHAMA RAO, ESQ., M.A.,
Inspector-General of Education in Mysore.

To

Peter George D'Souza Esq., B.A., B.L.,
Secretary to Government, Departments of
Education and Agriculture, Bangalore.

SIR,

With reference to Government Order No. 4682-3 Edn: 11-15-111 dated 14th March 1916, sanctioning three months' privilege leave to Mr. B.Venkatadasappa, Curator of the Government Central Book Depot, Bangalore, and appointing Mr.S.Srinivasa Rao to act for him and with reference to my D.O.letter No, 955 dated 22nd January 1916 relating to certain irregularities found in the Book Depot, I have the honour to state that on going through the accounts and on verification I found that sums of money relating to the items mentioned in the accompanying list I, had almost all been recovered but had not been remitted to the treasury. These sums have, after Mr.Venkatadasappa was relieved of the charge of the Depot, been adjusted in full out of the amount of Rs3540-13-0 received from Mr.Venkatadasappa through his brother Mr.Dasappa. Mr.Venkatadasappa's conduct with regard to this list is open to grave suspicion and may be construed as tantamount to criminal misappropriation. There are other items also as shown in list II, where items to the extent of about Rs.2000 are outstanding. Demands have been sent to the parties concerned and in some instances payments have been received. Till all these items are verified it is not possible to exactly say what the liability of Mr. Venkatadasappa is regarding their adjustment. These items relate to the running accounts maintained with some of the respectable

European and other firms for the past twenty years and more and hence need very close scrutiny.

In any case Mr.Venkatadasappa has, by his conduct, shown himself unreliable and pending the full investigation of the outstanding amounts referred to above, he may be placed under suspension from the 1st of January last and Mr.S.Srinivasa Rao allowed to continue ~~to continue~~ as temporary Curator.

In this connection I beg to bring to the notice of Government that the accounts of the Book Depot were twice audited by the Officers of the Account Department, the first audit being for a period of 2½ years from 1st July 1907 to 31st December 1909 and the second audit being for a period of 3½ years from 1st January 1910 to 30th June 1913. My Assistants Messrs C.Krishna Rao and V.Subramanya Iyer also made an examination under my orders in the years 1914 and 1915. As remarked in the first audit note by Mr. M.A.Srinivasachar, the Depot seems to have been established more than fifty years ago and to have had no regular audit either by the officers of the Education Department or by those of the Account Department. The stock of the books in the Depot was taken for the first time on 1st October 1911 when Mr.Venkatadasappa assumed charge of the Depot, and the stock on hand was in some cases, as remarked by Mr.B.Srinivasa Iyengar, Assistant Comptroller, in his audit note of 4th September 1915, found to be more than the balances in the Stock Ledgers, and in others less. Nor was any regular account maintained of the surplus stock of books sold from the commencement and those on hand at any requird period. There are several more such irregularities embodied in the two audit notes, but the audit being more or less of the nature of a test audit, it has not been possible to rectify all the irregularities pointed out till a complete stock can be taken of the books, furniture and other articles as they stand on a date to be fixed and till the registers can more or less be exhaustively scrutinized and the entries as they stand on a particular date verified and taken as a starting point for the future. This work is however a very laborious one and the existing staff of the Depot, though some of the old incompetent hands have been replaced

by efficient persons, is not able to cope with this large work in addition to their ordinary daily duties. I therefore beg to propose the temporary employment of two hands on Rs.75 each per month for a period of three months, so that the stock and the accounts of the Depot may be thoroughly overhauled and a fresh start made for the future. The total cost which will amount to Rs.450 will be met from the allotment in the budget for the purchase of books for the Depot.

I have the honour to be,

Sir,

Your most obedient servant,

Inspector General.

L.B.

RK

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List I.

1. Superintendent, Basel Mission Mangalore.	Rs. 70-5-0 988-9-6	1058-14-6
2. Messrs Blackie and Sons.	84-13-0 62-11-0 44-11-0 11-11-0	203- 4-0
3. Messrs Macmillan and Co.	41- 0-3 15-12-0 7-14-0	64-10-3
4. Oxford University Press.		3- 7-0
5. Messrs Gopal Narayan and Co.		69-11-0
6. Superintendent, Basel Mission, Mangalore.	196-14-3 84-15-6 231- 2-6	513- 0-3
7. Chief Court Report sales		97- 0-0
8. -- Do -- subscription		78-11-9
9. Mysore Civil Service Examn. Text.		255-12-0
10. Old Money Orders		193-15-3
11. Christian Literature Society Depot		490- 9-9

9/75

List II.

Date of supply	Name of the party.	Amount	
14- 2-12	The Inspector of Education Mysore Circle.	2-13-0	I.G's No.6166-7/180 of 1-1-12
4- 9-12	Messrs Probstham, London.	1- 8-0	
24- 4-13	Asst. Inspector of schools, North Range, Mysore.	1-14-0	
26-11-13	Messrs G.E.Slechert and Co., New York	0-10-0	
18-11-14	Rev.A.Nightingale, Shimoga	181- 9-0	
27-11-14	The Boston Book Co., U.S. America	5-15-0	
16- 1-15	The Circle Inspector of Education, Mysore.	14- 0-0	
25- 1 15	The Lady Superintendent, Maharani's College, Mysore.	19- 0-0	I.G's No.11336-7/300 of 7-1-15.
2- 2-15	-- do --	7- 0-0	
do	The Headmaster,V.E.School, Rojipura, Anekal Taluk.	2- 4-0	I.G's No.12575-6/324 of 25-1-15
10- 2-15	The Deputy Inspector of Hind. Schools,Bangalore.Prize books.	100- 0-0	
2- 3 15	The Headmaster,A.V.School, Dodballapur.	30- 0-0	I.G's D.O.No.1063 of 2-3-15
5- 3-15	The Headmaster,High School, Nanjangud, prize books	10- 4-6	I.G's No.13696/349 of 10-2-15
11- 3-15	Saradasadana, Basavangudi, Bangalore.	63- 6-0	I.G's No.6877/183 of 28-10-14
20-12-15	The Medical Officer, Dharwar Dt.	1- 3-0	
25-11-15	George Salby, London, W.C.	4-10-0	
11-11-15	Messrs Luzac, London, W.C.	26- 5-0	
21- 9-15	The Translator, Office of the I.G.of Edn.	3- 5-9	
9- 8-15	The Inspector General of Education.	300- 0-0	
8- 5-15	The V.E.School, Hunsamaranhalli, Devanahalli Tk.	5-13-0	
do	The Asst. Dy. Inspector of Hindustani Schools.	75- 0-0	I.G's No.1617-18/405 of 24-3-15
	The V.E.School,Humchadakatte.	15- 1-9	I.G'sNo.17488-9/289 of 23-4-15
	The General Agency, Mysore.	404- 2-3	
30- 1-14	Book and Tract Depository, Bangalore.	695- 0-0	
24- 1-12	Mr.K.Narasimha Iyengar.	200- 0-0	
13-11-11	Mr.K.Rangappa	87-14-3	
21- 5-11	Messrs Chudamani and Brs.	149- 1-0	
20- 2-14	Messrs Higginbothams Ld.	24[illegible]- 9-2	

6352-4-8

13-11-12	The C.L.S.Book Depot, Mysore.	220- 3-6
- 9-13	The Hon. Secretary, Cauvery Reservoir Works.	114- 2-6
	Suspense account (small items relating to the period from 28-5-03 to 29-8-11)	109- 6-6

To the I.G. of Police

ISSUE & SUBMIT.
FOR FURTHER ACTION

77

No. 5508/Edn 11-15-125
Dt. 1st April 1916.
Sd. Mr. P. G. D'Souza.

Sir,

With reference to your letter No. 1878/780 dated 17/21st March 1916, relating to certain irregularities in the Government Central Book Depot, I am desired to state that Government approve of your proposal to place Mr. Venkatadasappa under suspension from 1st Jany. 1916, I am however to request you to send at once a complete report as regards items mentioned in list 1 on the following points:-

(a) on what dates were the amounts recovered by Mr. Venkatadasappa, and on what dates were they paid into the treasury

(b) what was the occasion for Mr. Venkatadasappa's brother to pay the amounts and whether the amounts were paid in view of the enquiry into the irregularities;

(c) what is your definite recommendation regarding the action to be adopted in connection with these irregularities.

I am to request you also to complete the investigations in regard to items entered in list B and send a full report within a fortnight's time.

As regards the deputation of two accountants only the Comptroller will be requested to depute ~~two~~ one good accountant from his office for a period of three months to overhaul the accounts and you may place yourself in communication with him and arrange for all further details.

I have, etc.,

1.4.16

Offg. Secretary to Govt.
Deptts. of Edn. & Agri.

28/3/16

P.T.O.

1

Memo No. 550 G.2 - 87 1-4-1916.

78

Copy forwarded to the Comptroller with compliments for information with a request that ~~two~~ one good accountant~~s~~ may be immediately spared, a substitute~~s~~ being appointed in ~~their places~~ if it is absolutely necessary.

By order,

Secretary to Government.

28/2/16

13 79

Edn. 81]

OFFICE OF INSPECTOR-GENERAL OF EDUCATION IN MYSORE.

No. 21322-3 / 913

Bangalore, 24th April *191* 6.

DIARY No. 4130

10-12

SEC 1911

FILE No. 11-15

SERIAL No. 131

From

RAO BAHADUR M. SHAMA RAO, ESQ., M.A.,
Inspector-General of Education in Mysore.

To

P. G. D'Souza, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

SIR,

With reference to your letter No.5508/Edn.11-15-125 dated the 1st instant and in continuation of my letter No.18708/780 dated 17th March 1916 regarding certain irregularities in the Government Central Book Depot, Bangalore, I have the honour to forward herewith Statement I which contains particulars of the various items adjusted out of Rs.3,540-13-0 received from Mr.B. Dasappa on behalf of his brother, with the detailed information called for in your letter quoted above. I have already reported in my D.O. letter No.955 dated 22nd January 1916 the circumstances under which Mr. Dasappa brought to me the sum of Rs. 3,540-13-0. He handed over this sum in two instalments as noted in the margin and stated that the amounts were sent through him by his brother who was ill at the time. I also enclose statement II which gives particulars of the sums received by Mr.Venkatadasappa and still to be accounted for by him. The other items referred to in my last letter quoted above have been satisfactorily explained with the exception of those mentioned in

Date	Amount
4th January 1916	Rs.540 13 0
21st January 1916	3,000 0 0
Total	Rs.3,540 13 0

Perhaps to be enclosed in the confidential cover

in statement III, herein enclosed, which are still under investigation.

As stated in my last letter Mr. Venkatadasappa's conduct in all the above transactions is open to grave condemnation. He has proved himself an incompetent, and unreliable officer and made himself liable for prosecution in a Criminal Court. As a first step, however, I recommend that Mr.Venkatadasappa may be dismissed from the service with effect from the 1st January last. The maximum amount that he has still to account for will be about Rs.1,400 and to satisfy this amount, there is his security deposit of Rs.1,500, so that there is no chance of Government incurring any loss.

I also beg to observe that there is little doubt that Mr. Venkatadasappa has misappropriated Government money and that a fair case exists against him to institute criminal prosecution. He is now 53 years old and does not appear to be in good health. In these circumstances it would be an act of clemency if he is merely dismissed from service, but I leave the matter in the hands of Government, as Mr. Venkatadasappa, by his conduct, has shewn himself unworthy for any consideration being shewn to him.

I have the honour to be,

Sir,

Your most obedient servant,

Sd. Shama Rao.

Inspector General.

TNR.

STATEMENT I.

List of items adjusted out of Rs.3,540-13-0 received from Mr.B. Dasappa on behalf of his brother Mr. Venkatadasappa.

No.	Amount			From whom received and towards what account	Remarks.
1.	Rs.1,058	14	0	From the Inspector General of Education for being remitted to the Basel Mission Book Depot, Mangalore, being the cost of books supplied to the Government Book Depot. Abstract contingent bill drawn in favour of the Curator was forwarded with this office No.4289/123 dated 28th September 1915	Money remitted to the party on 22nd January 1916 ie money practically retained from 28th Sept 1915 to 22nd Jan 1916 [illegible] 1/5/16
2.	203	4	0	From the Inspector General for being remitted to Messrs.Blackie & Son, Bombay. Abstract contingent bill drawn in favour of the Curator was forwarded with this office docket No.7179/198 dated 12th October 1915.	Money remitted on 22nd January 1916 from 12th Oct 1915 to 22nd Jan 1916
3.	64	10	3	From the Inspector General for being remitted to Messrs.Macmillan & Co., Bombay. ~~Abstract~~ This amount was included in the above Abstract contingent bill.	Money remitted to the party on 22nd January 1916 do
4.	3	7	0	From the Inspector General for being remitted to the Oxford	

No.	Amount			From whom received and towards what account	Remarks.
				University Press, Bombay. This amount is included in the above Abstract contingent bill.	Money remitted to the party on 22nd January 1916. do
5.	69	11	0	From the Inspector General for being remitted to Messrs.Gopal Narayan & Co., Bombay. This amount is included in the above abstract contingent bill.	Money remitted to the party on 22nd January 1916 do
6.	513	0	3	From the Superintendent,Basel Mission Book and Tract Depository, Mangalore towards the cost of books supplied by the Curator. Date of receipt not clearly ascertainable.	Remitted to the Treasury on ~~22nd~~ 19th ~~January~~ February 1916.
7.	97	0	0	Cash sales of Parts of Mysore Chief Court Reports.	Remitted to the Treasury on 21st January 1916.
8.	78	11	9	From Subscribers to Chief Court Reports.	Remitted to the Treasury on 21st January 1916.
9.	255	12	0	Sale proceeds of the text books prescribed for the Mysore Civil Service Examination of 1915.	Remitted to the Treasury on 21st January 1916
10.	193	15	3	Money orders received for books asked for.	Remitted to the acting Curator on 22nd January 1916 for adjustment and now adjusted.
11.	490	9	9	From the Secretary, Christian Literature Society, Madras, being the cost of books supplied. Cheque cashed by the Curator on 5th January 1916.	Remitted to the Treasury on 19.2.16 from 5th [illegible] ~~[illegible]~~ 22nd

17 83

No.	Amount			From whom received and towards what account.	Remarks.
12.	Rs.200	0	0	From the General Agency, Mysore being the cost of books supplied by the Curator. Cheque cashed on 29th June 1915.	Money sent to the Curator on 25th April 1916
13.	25	0	0	From the Mission Book Depot, Bangalore being the cost of books supplied by the Curator. Date of receipt not known.	Remitted to the Treasury on 19.2.16

Bangalore,
24th April 1916

INSPECTOR GENERAL OF EDUCATION.

TNR.

18 84 2

STATEMENT II.

List of items to be accounted for by Mr. Venkatadasappa.

No.	Amount			From whom received and towards what account	Remarks.
1.	Rs.181	9	0	From the Rev. A.E. Nightingale, Shimoga being the cost of books supplied by the Curator. Cheque cashed on 4th January 1915.	This is the same
2.	Rs.695	0	0	From the Manager, Book and Tract Depository, Bangalore, being the cost of books supplied by the Curator. Cheque ~~xxxxxx~~ for Rs.300 sent to the Curator on 12th March 1914. Other dates not ascertainable.	
3.	Rs.166	2	0	From the C.L.S. Book Depot, Mysore. Date of recovery not ascertainable.	

1042 11 0

Bangalore,
24th April 1916.

H. Shamaraoo.
INSPECTOR GENERAL OF EDUCATION.

TNR.

85

19

STATEMENT III.

List of items still under investigation.

No.	Amount			From whom received	Remarks.
1.	Rs. 53	4	6	Secretary, Cauvery Reservoir Works Cooperative Society.	
2.	53	4	11	Messrs. Higginbothams Ltd., Bangalore	
3.	13	6	0	Boston Book Company, United States of America.	
4.	0	10	0	G.E. Stechart & Co., New York	
5.	26	5	0	Luzac & Co., London	
6.	149	1	0	Chudamani & Bros. Bangalore	
7.	87	14	3	Mr. K. Rangappa, Bangalore	
8.	200	0	0	Mr. K.Narasimha Iyengar, Bangalore	
9.	4	5	0	" J.N. Farkhar, Lucknow	
10.	4	10	0	Messrs. George Selby & Son, London	
11.	1	3	0	The Medical Officer, Dharwar	
12.	109	6	0	Old Suspense Account.	
	7[illegible]	5	8		

Bangalore,
24th April 1916

H. Shama Rao.
INSPECTOR GENERAL OF EDUCATION.

TNR.

Edn. 81]

OFFICE OF INSPECTOR-GENERAL OF EDUCATION IN MYSORE.

No. 24286-7 / 1033 ENC. 1

Bangalore, 25th May 1916

DIARY No. 5345

19-10

SECTION

FILE No. 11-15

SERIAL No. 136

From

RAO BAHADUR M. SHAMA RAO, ESQ., M.A.,
Inspector-General of Education in Mysore.

To

P.G. D'Souza, Esq., B.A., B.L.,
Secretary to the Government of
His Highness the Maharaja of Mysore.
Departments of Education & Agriculture,
BANGALORE.

SIR,

In forwarding herewith for the orders of Government an extract from letter No.8706/L.A.D.1031-32 dated the 12th instant received from the Comptroller requesting that a suitable officer may be deputed for stock-taking in the Government Central Book Depot, Bangalore, I have the honour to state that no officer can be spared at present from the Department for the work proposed without prejudice to his own duties. I therefore propose that a clerk may be sanctioned temporarily for three months on a salary of Rs.50 per month to help the auditor from the Comptroller's office in stock-taking. The cost may be met from the provision of Rs.53,000 provided in the current year's budget for the purchase of books and maps under (6) Book Department.

I request the favour of early orders in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

M. Shama Rao

Inspector General.

TNR.

Letter No.8706/L.A.D.1031-2 dated 12th May 1916 from the Comptroller to the Government of Mysore, to the Inspector General of Education in Mysore.

Adverting to the instructions given by you to the Auditor of the Government Central Book Depot in your No.22399-99(a)/5781 dated the 9th May 1916, I have the honour to state that in view of the serious irregularities brought to light in the Depot and of the fact that the stock books are found to be in arrears, some from July 1913 and some from September 1914, it is necessary that stock-taking should be done by a responsible officer of the Education Department (unconnected with the Depot) associated with the Auditor. I am therefore to request that you will kindly depute a suitable officer of your Department for this work.

x x x x

"Extract"

Inspector General.

TNR.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read.-

Govt. order No. 4682-3 / Edn. 11-15-111 dated 14th March 1916 sanctioning the appointment of Mr. S. Srinivasa Rao, Temporary Assistant Inspector of Education as Acting Curator of the Govt. Book Depot Bangalore on a pay of Rs. 100 in the grade of Rs. 100-10-150 for three months.

2. Letter No. 5508/ Edn. 11-15-125 dated 1st April 1916 placing Mr. B. Venkatadasappa the permanent Curator under suspension and directing the I.G. of Education to submit at once a complete report on the irregularities discovered in the Book Depot.

3. Letter No. 24286-7/ 1023 dated 25th May 1916 from the I.G. of Education in Mysore (received on the 1st June 1916) stating that the Comptroller has requested that a suitable officer of the Education Department might be deputed for stock taking in the Depot and requesting sanction for the appointment of a clerk on Rs. 50/- per mensem temporarily for a period of three months.

Order thereon

Camp Mysore
No. 76 - 77 / Edn. 11-15 Dated 15th June 1916

Government regret the delay that has occured in sifting thoroughly the accounts of the Govt. Book Depot. The matter is one of great importance and should not be entrusted to a mere clerk. The present acting Curator ought to be able to take stock with the help of the establihment. Govt. therefore see no reason to sanction the appointment of an additional hand.

2. The I.G. of Education is requested to arrange to afford the necessary facilities to the Comptroller to close the investigation at a very early date, deputing an officer from his office if required to cooperate with and supervise the Auditor. Government will be glad if the Comptroller and the I.G. of Education will settle all details in direct communication and forward a complete report to Government before the end of July 1916.

12/6
13.6

Offg. Secretary to Govt.
12/6/16

To

The I.G. of Education in Mysore
The Comptroller, Mysore Govt.

G. R. S. 26]

Diary No. of letter replied to .....

General and Revenue Secretariat
( )
, the 191 .

Date of issue 30-6-16.

Signed by Sri. R. Ry. D'Souza

Ed. File No. 11-15.
Serial No.

Confidential.

D.O No. 7745.

To
Rao Bahadur
M Shama Rao Esqre

My dear Sir,

In contn of G.O. No 76-77/ Edn. 11-15 of 15.6.16 regarding the investigation of irregularities in the Govt. Central Book Depot, Bangalore, I am desired to enquire whether

over.

SUBJECT.

Do you have any objection to take the help of the Efficiency Audit Officer so that the work may be completed without further delay.

Yours Sir

fri
30/6/16

clear
[illegible]

List of enclosures

Copied by

Examined by

GPB—20,000—10-10-14

DIARY No. 52

92

CONFIDENTIAL.

Office of the Inspector General of Education in Mysore,

D.O. No. 1760

Bangalore, 1st July 1916.

DIARY No. 52

My dear Mr. D'Souza,

Your Confidential D.O. No. 7745/Edn.11-15 of the 30th ultimo. I have not the slightest objection to take the help of the Efficiency Audit Officer for the investigation of the Book Depot Accounts. The sooner the Depot is given a new start, the better. I regret to say that for the past fifty years and more, there has been no efficient scrutiny of the Depot Accounts.

Yours sincerely,

H. Sharada Rao

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications.

No. L.A.D. 1279

FORM

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT.

Dated Bangalore, the 27th June 1916.

Rajamantrapravina

DIWAN BAHADUR J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., ETC.,

Comptroller to the Government of His Highness the Maharaja of Mysore.

To

P. G. D'Souza, Esq., B.A., B.L.,

Secretary to the Government of Mysore,

Education and Agricultural *Departments*

SIR,

Adverting to Government Proceedings No. 76-77/11-15 of the 15th instant, passing orders about closing the audit of the accounts of the Government Central Book Depot early and the submission of the audit note by the end of July next, I have the honour to state as follows:---

2. There has been no delay on the part of this office in taking necessary action as regards the examination of the accounts of the Book Depot. The requisition from the Inspector-General of Education in Mysore, for the deputation of an Accountant for this duty was sent in his letter No. 21312-3/1705 dated 25th April 1916 with a request that the accountant selected might be sent to his office on the 1st May 1916 or as early as possible. The auditor selected for this duty was sent to the Office of the Inspector General of Education on 9th May 1916, i.e., as soon as he completed the work on which he was ~~[illegible]~~ previously engaged.

3. The auditor was asked by the Inspector General of Education to take stock and to audit the accounts of the depot from the date of last audit. The audit was accordingly commenced on 10th May 1916 and is being conducted as vigorously as possible

as

94

GPB—2,000—25-8-14

C. O. 42-Rec.—17]

.....Department.

1916.

FROM Rajamantrapravina

DIWAN BAHADUR

J. S. CHAKRAVARTI, ESQ., M.A.,

F.R.A.S., ETC.,

Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

..... ~~Esq.,~~

The *Secretary to the Govt. of Mysore,*

Education & Agriculture Dept.

Dated 30

Despatched 30 June 1916

Received 10989 [illegible]

No. LAD 1279.

Subject matter.

Referring deputed another Accountant by this Office to work as Assistant Auditor in the Central Book Depots

as already intimated in this office D.O. letter dated 31st May 1916, but the work of stock-taking has not yet been commenced as per instructions conveyed in the Government Order under advertence.

(1)

4. The stock books in the Government Central Book Depot are in arrears,--some from July 1913 and some from September 1914. The Inspector General was requested in this office letter No. 8706-L.A.D. 1131 dated 13th May 1916 to instruct the Curator to bring the books in arrears up to date. No attempt appears, however, to have been made in this direction.

(2)

5. Finally, as regards the early closing of the audit, I beg to state that the inadequacy of the three months' time already sanctioned for this work has been brought to the notice of Government in this office D.O. letter of 31st May 1916. A memorandum showing the books maintained, the audit work to be done, the progress made hitherto and the work to be yet done, is submitted for perusal. In view of the serious nature of the irregularities in connection with which the audit has been taken up, the nature of the audit must necessarily be a detailed one, unless a test-audit is considered to be sufficient in the present case by Government. Test audits of the accounts of the Depot for a period of two years and a half on each of the last two occasions took nearly six months, and the detailed audit to be now conducted of the accounts for three years must necessarily take as much time, if not more. The audit report cannot in these circumstances be submitted to Government by the end of next month unless a test audit is deemed sufficient.

6. With a view, however, to expedite the detailed audit now going on, I have deputed another accountant of my office to work as Assistant Auditor in the Depot. With this arrangement, it is hoped that the audit work will be completed by the end of October 1916, if early action is

taken by the Inspector General of Education to have the stock-books in arrears brought up to date and the work of stock-taking completed as early as practicable.

I have the honour to be,

S i r,

Your most obedient servant,

Chakravarti

Comptroller.

SDV/2-27

27/6/16

Memorandum showing the details of audit check to be applied to the accounts of the Government Central Book Depot, Bangalore and the work done hitherto.

Books maintained in the Depot are:----

1. Counterfoils of Sale bills.
2. Sale Register.
3. Remittance Register.
4. Daily Abstract of sales and issues.
5. Monthly abstract of sales and issues.
6. Cash book.
7. a. Receipt Stock Book.
   b. Ledger.
8. Treasury Receipts in support of sales recorded in the Sale Register.
9. Bill Book.
10. Monthly accounts of the 83 Branch Depot Keepers.
11. Money order suspense account.
12. Credit sales register.
13. Register showing the issues of books to the Branch Depot keepers.
14. Register kept to show the sale of Chief Court Reports.
15. Register of Subscribers to the Chief Court Reports.
16. Register of Civil Service Examination text books.
17. Furniture receipt and issue registers.
18. Stationery accounts.
19. Accounts of receipt, issue and balance of the Chief Court reports.
20. Accounts relating to the receipt and issue of journals and other publications to the Educational Institutions.
21. Account Current with Messrs. Macmillan & Co., in re: the departmental publisations.

2. The accounts to be audited are for three years from 1st July 1913.

3. The receipt stock book has to be examined with the bill book and the entries then traced into the ledgers,. Similarly the sales should be traced from the counterfoils of sale

~~Simikarly~~ sale bills into the sale register and thence into the daily and monthly abstracts. The issues to the Branch Depot keepers should be traced from the issue registers into the daily and monthly abstracts mentioned above, and the totals of the latters should then be traced into the ledger.

4. The cost of books is often remitted by the parties to the Treasuries instead of cash payments, and books are sold on the strength of these treasury receipts. Such of the sales as are effected against treasury receipts should be examined with those receipts.

5. The totals of the sale and issue registers, have to be checked, and in the case of the cash sales the amounts should be traced into the cash book and thence into the Remittance Register.

6. At present, the method of classifying the daily sales and issues cannot be done automatically by noting each sale and issue separately in any classification registers and the totals carried into the monthly abstract. It is done on separate sheets of papers at the close of each day and the same moted in the daily abstract, and the rough entries are not preserved. To check the correctness of the classification, one must classify the issues and sales afresh and this is a very laborious task. Moreover, the number of the daily transactions is very large, so much so that the ~~xxx~~ transcriptions of daily sales and issues very often extend to over 10 pages, containing nearly 1000 entries to be made against 200 articles. There are over 1500 ledger heads to be examined. The totals and balances should be checked. If a detailed examination of these accounts, which is very necessary, has to be conducted for 3 years, the amount of work to be done will be very large.

7. Then, there are the accounts relating to journals etc., which are accounted for separately.

8. Separate accounts have been kept for the receipt and sale of Chief Court Reports. Besides checking those registers, the accounts relating to the subscribers, and the remittance register of sale proceeds have to be checked.

9. The credit sale register and money order suspense books have got a number of entries to be checked. In the case of the latter, the credits of over 1,500 items for each year with the money order coupons and the adjustment of the same number of items either by sale of books or by refund should be checked partly with the sale register and partly with the parties' acknowledgments as the case may be.

10. There are 83 branch depot keepers accounts to be checked. In those the monthly credits should be checked with the issues as recorded in the Central Depot issue books and the books shown to have been returned to the Central Depot should be checked with the credits in the Depot accounts.

11. Then, there are the accounts relating to the purchase of stationery articles and their issue to all the Village Elementary Schools and the supply of furniture to all the Educational Institutions.

12. The large number of transactions relating to the receipt and issue of journals and other periodicals to the Educational institutions, free of cost, has also to be checked.

13. Then comes the examination of the account-current with Messrs. Macmillan and Co., for the departmental books printed and supplied by them and the sales effected thereunder and the payments made to them from time to time.

14. There will be then left the accounts relating to the Depot proper, such as the Contingent Register, the Acquittance rolls, Service Registers and Stationery accounts and Register of Furniture.

15. The test audit of the accounts for 2½ years on each of the two previous occasions took nearly 6 months. But this

time

this time the audit to be conducted is a detailed one and the time allowed for the work is only three months. The audit was commenced on the 9th May 1916.

16. The work done up to date from 9th May 1916 are:---

i. The totals of the sale register were checked from 1st July 1913 to 10th June 1915.

ii. The credits in the money order receipt register were checked with the available coupons for two years.

iii. The entries in the sale register were checked up to date with the available sale bills.

iv. The cash book and remittance registers were also checked in respect of the cash sales.

17. The audit work yet remaining to be done is thus that described in paras 3, 4, 6 to 8, partly 9 and 10 to 14 supra

A. Narasimhamurti
Officer in charge
Local Audit Department.

SDV/2-5

Memorandum showing the details of audit check to be applied to the accounts of the Government Central Book Depot, Bangalore and the work done hitherto.

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   b. L e d g e r.
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12. The large number of transactions relating to the receipt and issue of journals and other periodicals to the Educational institutions, free of cost, has also to be checked.

13. Then comes the examination of the account-current with Messrs. Macmillan and Co., for the departmental books printed and supplied by them and the sales effected thereunder and the payments made to them from time to time.

14. There will be then left the accounts relating to the Depot proper, such as the Contingent Register, the Acquittance rolls, Service Registers and Stationery accounts and Register of Furniture.

15. The test audit of the accounts for 2½ years on each of the two previous occasions took nearly 6 months. But this

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A. Narasimhamurti
Officer in charge
Local Audit Department.

SDV/2-5

2h

105

G.R.S. 28]

1877

3 copies of minute one should have the endorsement

Ed

File No. 11-15

Serial No. 156

Diary No. of letter replied to

ISSUE & SUBMIT. FOR FURTHER ACTION

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

, the 191 .

READ—

C.O. No. 76-77 / Camp 11-15 ~~76-77~~

of 15. 6. 16 directing that the investigation into the irregularities of the Govt: Central Book Depot be completed and a report submitted before the end of July 1916.

2. Letter No. LAD 1279 of 3rd July 1916 over.

Date of issue 13-7-16.

Signed by Sri. K. Subba Rao

~~ORDER THEREON.—No.~~

SUBJECT.

from the Comptroller to the Govt. ~~state~~ explaining the magnitude of the work involved in the detailed Audit that is going on and stating that the Audit work will be completed by the end of October 1916, if early action is taken by the I. G. of Ecos. to have the stock-books in arrears brought up to date and the work of stock taking completed as early as practicable

Orders No. 4 5 6 7.

The period allowed for the completion of the Audit and the subn of the report ~~in the above order~~ is extended till the end of Oct 1916. The I. G. E has recently been permitted to take the help of the Efficiency Audit Officer also with a view to ~~the~~ completion of the investigation at an early date.

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

Govt. trust that (with this additional) all the officers concerned will see that the detailed report in the matter is submitted within the period now fixed ~~extended~~.

for Secy. E & A
11/7/16

To the Comptroller
I. G. E

Copy to the ~~S A Office~~ Bor VUI.

3 copies

108

G. R. S. 26]

File No. 11-18

Serial No. 15

Diary No. of letter replied to .....

No. 680.

General and Revenue Secretariat

( )

, *the* 191 .

Date of issue 20-7-16.

Signed by Dr. P. G. D'Souza

To

The Inspector General of Education in Mysore, Bangalore.

Sir,

With reference to correspondence ending with your letter No. 1760 dated the 1st instant regarding the investigation into the accounts of the Book Depot, I am directed to inform you that Mr. M.Madhava Rao, Assistant Secretary, Efficiency Audit Branch of the General and Revenue Secretariat has been asked to assist you in organising the business of the Depôt on satisfactory lines. The preliminary work

over.

SUBJECT.

work of auditing the accounts and taking stock of the books, etc., should be completed early. ~~and~~ I am to invite your attention to para 2 of G.O. No Genl 76-77 Ex. 11-15 dt. 15-6-16 and to request that you will be so good as to make needful arrangements for that purpose in consultation with the Comptroller. Government will be glad to have a report once a ~~week~~ fortnight on the progress of the work.

15.7.16

I have etc.,

Secretary to Government,

General Department.

Memo. No. 681-2. dt 20-7-1916

Copy to the Comptroller for information and guidance. to Mr. N.Madhava Rao, Assistant Secretary.

B.O.

Secretary to Government,

General Department.

List of enclosures

Copied by

Examined by

G.P.B.—20,000—10-10-14

DIARY No. 407

1916
SECTION
FILE No. 11-15
SERIAL No. 158

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and ~~addressed~~ the communications to the Comptroller, Mysore Government.

No. 411
L.A.D.64.

Enc: one letter and statements 4 nos

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 15th July *1916.*

FROM

M.N.Krishna Rao, Esq., B.A.,
~~K.S. CHAKRAVARTI, Esq., M.A.,~~
~~B.B.A.S., ETC.,~~
Offg: *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

P.G. D'Souza, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Education & Agriculture *Departments*

SIR,

I have the honour to forward herewith for information of Government a copy of my letter No.63/L.A.D. of this date to the Inspector General of Education regarding the non-remittance to the Treasury of 11 items of sale proceeds received by the Central Book Depot as also the late remittances of 5 such items. Copies of the statements accompanying that letter are enclosed.

2. I may add that the cases noted in these statements are other than those included in the statements already furnished to Government by the Inspector General of Education.

I have the honor to be,
Sir,
Your most obedient servant,
M.N. Krishna Rao
Offg: Comptroller.

U.

18/7/16

111

C. O. 43—Rec. 18]

LAD Department.

1916.

FROM

~~J. S. CHAKRAVARTI, Esq., M. A.,~~

~~F. R. A. S., ETC.,~~

The Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To Bangalore

~~Esq.~~,

The Secretary to the Govt. of Mysore,

Education Dept.

Dated 18

Despatched 19 } 1916.

Received

No. LAD 61.

Subject matter.

Forwarding for information of the Government a copy of the letter No LAD 62 of 17th to the Dy. of Education in Mysore Bangalore

112

GPB—5,000—8-5-15
C. O. 44—Rec. 19]

In future communications on the subject, the No. and date of this letter and the distinguishing letters below the number as given opposite, may be quoted. All communications to be addressed to the Comptroller, Mysore Government. Window delivery No. 6, Bangalore.

No.
L.A.D.63.

OFFICE OF THE COMPTROLLER, TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated Bangalore, the 15th July *1916*.

FROM

M.N.Krishna Rao, Esq., B.A.,
~~DIWAN BAHADUR L.S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., ETC.,~~
Offg: *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

The Inspector General
of Education in Mysore,
Bangalore.

SIR,

I have the honour to state that in the course of the audit now being conducted of the accounts of the Government Central Book Depot eleven cases of non-remittance to Treasury of amounts aggregating Rs 2,539-15-3 on account of sale of books and other articles, and five cases of delay ranging from 1 to 5½ months in the remittance of sale proceeds amounting to Rupees 669-5-0 were discovered.

2. The counterfoils of sale bills have not been regularly filed, and some were found wanting during verification of entries in the sale register. A search for the missing counterfoils was made in the records of the Book Depot and the amounts purporting to be the sale proceeds as per some of the counterfoils &c found in the eleven cases referred to above, were found to be neither credited in the Sale Register (otherwise known as Cash Book) nor remitted to Treasury. In cases in which purchases could be made

out,

out, the present acting Curator, wrote to them and asked them to produce the receipts given to them by the late Curator, for moneys received by him. The receipts and accounts produced by them, show that they have made the payments to the Book Depot. Full particulars regarding these items, are found in statements A hereto attached.

3. Statement B enclosed shows the full details connected with the five cases of delayed remittance.

4. In view of the serious nature of these irregularities, I request that necessary enquiry may be kindly instituted in the matter, and that such action as may be deemed fit in each case taken early, and the same intimated to this office. Copies of these statements have also been forwarded to the Secretary to Government, Departments of Education and Agriculture for information.

I have the honor to be,

Sir,

Your most obedient servant,

Sd. M.N.Krishna Rao,

Offg: Comptroller.

U.

"Copy"

Asstt: Examiner,
Records Section,
Comptroller's Office.

A

Statement showing the realisations from sales in the Govt. Central Book depot not brought to account.

No.	Name of purchaser.	Date of sale.	Amount			Remarks.
1.	Mission Book depot Bangalore	25-1-15.	450	6		Office copy of the bill not found. The original bill produced by the Depot Keeper on the requisition of the present curator bears the signature of Mr. Venkatadasappa, without date.
2.	do	5-7-15.	193	9	3	Office copy of the bill neither dated nor signed. The bill produced by the depot Keeper has been signed by curator Mr. Venkatadasappa without date.
3.	do.	20-7-15.	448	10	3.	Office copy of the bill neither dated nor signed. The bill produced by the depot Keeper has been signed by Mr. Venkatadasappa and dated.
4.	do	7-8-15	224	10	3.	Office copy of the bill not found. Bill given to the depot keeper and produced for inspection has not been signed but has been dated.
5.	do	30-11-15	191	2	3	Office copy of the bill not found. Bill produced by the Depot Keeper has been signed by Mr. Venkatadasappa and dated.
6.	Mr. Chowappa.	10-3-15.	192	14	3	Office copy of the bill neither dated nor signed. Bill produced by Mr. Chowappa has been signed by Mr. Venkatadasappa without date. The date of the transaction agrees with that noted in the statement furnished by him. The bill has been prepared in a blank paper instead of in the prescribed printed form. In the bill given to the purchaser the word "Received" has been written over the signature of Mr. Venkatadasappa. A cover was also found among the bundles of papers with a note on it of the name of the firm and the amount etc as below:- "Chowappa and sons" 192-14-3 / 10-3-15. " This note was explained by the officials of the depot to be in the handwriting of Mr. Venkatadasappa.
7.	do.	11-11-15.	195	5	3.	This payment is noted in the list of purchases made by the firm. Neither the office copy of the bill was forthcoming nor has the Book seller produced the bill given to him. The date 11-11-15 is found in the above list furnished by Mr. Chowappa
8.	do.	2-11-15.	214	12	9.	Office copy of the bill neither dated nor signed. So also the bill given to the party. The date on which the amount was paid to the depot has been ascertained from Mr. Chowappa's letter dated 1-6-16.
		C/o	2111	6	3	

P.T.O.

	B. F.	2111	6	3.	
9. Mr Krishnasetti, Mysore	7-1-15.	212	7	3.	A cover was found with a note on it of the sale of Books as under:- Krishna Setti Mysore. Rs. 212-7-3 / 7-1-15. The office copy of the bill has not been traced, but the one given to the party and produced by him bears the signature of Mr. Venkatadareppa on 7-1-15.
10. Mr Muniswami Naidu, Tumkur.	27-9-15	181	1	9.	Office copy of the bill neither signed nor dated. So also the bill given to the party. Date of sale ascertained from the letter of the party dated 2-6-16.
11. Sale proceeds of deal wood cases.	7-1-15	35	.	.	A cover was found in the Book depot with a note on it as under:- "Sale proceeds of 56 deal wood cases at 10 as each - Rs 35/ 7-1-15." Credit for the amount is not traceable.
Total.		2539	15	3	

Compared with C.S.D.
Huy 18/7/16

Compared

B

Statement showing delays in remitting the sale realisations in the Government Central Book Depôt, Bangalore

116

	Particulars of Sale.	Amount realised	Date of realisation	Date of remittance to treasury	Period of delay y	m	d	Remarks.
1.	Value of clock supplied to the School master at Chikkanahalli -	7 12 -	26.7-13.	10-1-14.	"	5	05	In the money order adjustment book this amount was shown as adjusted on 26-7-13 towards half the cost of a clock supplied to the School master.
2.	Sale of unserviceable articles in the Central Book Depôt by auction	91 9 -	April 1913	10-1-14	"	9	-	
3.	Sale proceeds of text-books prescribed for the Civil Service Examination of 1913.	214 - -	August and September 1913.	10-1-14.	"	4	-	
4.	Sale proceeds of Chief Court law reports for August 1915	56 - -	August 1915	30.9-15	"	1	-	The sale proceeds of each issue were remitted on the last of the month following ~~The sale proceeds of August 1915 were remitted to the treasury on 30-9-15~~
5.	Sale proceeds from 5-to 29-November 1915	300 - -	5-to 29-November 1915	10-1-16.	"	1	13.	Out of Rs 971-14-9 realised by sales from 5-to 29-November 15 one Rs 671-14-9 was remitted to the Treasury on 30-November 1915 and the balance which was retained on hand with the collectors from 2-12-15 to 24-1-16 making up in all Rs 598-1-6 was remitted by the present acting Curator to the Treasury on 10-1-16.

Compared with C.S.V

Key 18/7/16

117
49

G. R. S. 26]

Edu File No. 11-15

Serial No. 159

Diary No. of letter replied to .....

Copy 2/10 No. 1595.

General and Revenue Secretariat
( )
, *the* *191* .

To

The D. G. E

Date of issue 22-8-16.

Signed by Sri K. Sabba Rao

Sir,

I am directed to enquire what progress has been made in stock-taking in the Govt. Central Bk depot up till now, and what arrangements have been made for its early completion, having regard

over.

SUBJECT.

W5

It the ciu that the Ag. Curator ~~who had been entrusted~~ has since been deputed to organise the stores system in Baroda, ~~and there has been a consequential change of hands in the Bro Depot.~~

Thank Sec
RS 19/8

Key. E ret
19/8

1878 20/8/18

List of enclosures

Copied by

Examined by

GPP.—20,000—10-10-14

G. R. S. 26]

Diary No. of letter replied to .....

General and Revenue Secretariat
( )
, the 191 .

Date of issue 6-9-16

Signed by Sri K Subba Rao

Sues Edn.

File No. 11-15

Serial No.

No. 1985

To The Ds. of Edn.

Sir,

I am directed to invite your attention to this office letter no. 1595/Edn. 11-15-1598 22.8.1916. enquiring the progress made in the taking of stock in the Central Book Depot, and to request that your reply may be kindly expedited.

I have etc.

Sd/-
Sec. E&A

over.

SUBJECT.

Edn. 15]

OFFICE OF INSPECTOR-GENERAL OF EDUCATION IN MYSORE

No. 6115-17 / 224

Bangalore, 6th September 1916.

DIARY No. 1356
19-19
SECTION
FILE No.
CLASS No.

From

Rao Bahadur
M. SHAMA RAO, ESQ., M.A.,
Inspector-General of Education in Mysore.

To

P. G. D'Souza Esq., B.A., B.L.,
Secretary to the Govt. of H. H. the Maharaja of Mysore,
Education and Agriculture *Departments.*

SIR,

With reference to your letter No.1595/Edn.11-15-159 dated 22nd August 1916 enquiring what progress has been made in stock-taking in the Government Central Book Depot, I have the honour to inform you that as directed in the Government Order of the 15th June 1916, the then Acting Curator, Mr. S. Srinivasa Rao, made an attempt to take stock of the books and other articles stored in the Depot, but the figures were found to need correction and were of no practical value, as they could not be verified with the balances as shewn in the books of the Depot.

To give a fresh start to the Depot, in addition to stock-taking there should be a classification of saleable books and those which practically form the dead stock as they have not had any sale for the past many years. The latter consist mainly of the various superseded Acts and Regulations of the Legislative Department and other official publisations such as, Civil Lists, Catalogues of registered publications, etc., of which there are heaps lying without attracting any customers but swelling the figures in the stock books. The Depot as it stands at present is not merely a Museum of antiquated publications

W D—0713—GPB—3,000—8-8-16

publications, but also is a veritable Augean stable which requires a Hercules in miniature to cleanse and set right. In these circumstances, it need not cause any surprise if none of the Curators in charge of the Depot, of the ordinary human type, were able to achieve a feat by setting right the accumulated irregularities of the past nearly half a century. It is not possible for any Curator to attend to the above items of work in addition to his own daily duties which are complex and exacting by themselves.

As reported in my letter No.18708/780 dated 17th March 1916, the employment of an extra competent hand is necessary to attend to the work of stock-taking and bringing the stock registers up-to-date. He will also do the work entrusted to him by the Efficiency Audit Officer and under his supervision, with a view to the better management of the Depot in future, I therefore request once more that Government may be pleased to sanction the temporary employment of one efficient hand on Rs.75 per mensem for a period of three months to assist in the reorganization of the Book Depot. The extra cost involved thereby will be met from the allotment in the budget for the purchase of books and maps required for the Depot.

I have the honour to be,

Sir,

Your most obedient servant,

K.R. Shama Rao

K.H. Inspector General.

G.R.S. 28]

3 copies

Stock-taking establt. for the Govt. Press.

122 4

Ed File No. 11-15

Serial No.

Diary No. of letter replied to 1256

Clean Draft

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

, *the* 191 .

READ—

Correspondence ending with letter No. 6115-17/224 dt 6/7th Sep. 1916 from the I. G. Pln. in Mysore

Date of issue

Signed by Mr P. G. D'Souza.

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

ORDER THEREON.—No.

reporting the difficulties existing in the way of taking stock in the Govt. Central Bk. Depot and bringing the stock-registers over.

SUBJECT.

up to date, and requesting sanction to the temporary employment of an efficient hand on Rs 75 for a period of three months to do stock-taking and such other work as may be entrusted to him by the Efficiency Audit Officer with a view to the better management of the Depot in future.

Over

Govt. regret to observe that the important work of stock-taking in the Central Bk Depot has been dragging on indefinitely owing perhaps to the divided responsibility between the departments of Eon., accounts & Efficiency Audit. Having regard to the necessity that exists of giving the Depôt a fresh start as early as

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

possible, Govt consider the establishment asked for to be inadequate and deem it desirable to sanction at once an establishment consisting of four sorters on Rs 20 each per mensem and one stock-taker on Rs 50/p.m. so that the work may be carried out thoroughly and completed within a month. The establishment will be entertained by the G.E at once and will work ~~and work~~ under the direction of the Efficiency Audit Officer, who will report to Govt. the progress made every fortnight. The estabt. is sanctioned for a period of one month

to begin with and may be continued another month if absolutely necessary.

2. In the meantime the Comptroller is requested to close the audit of the accts. of the Depot within the time allowed in G.O. No. 456-7 / Edn 11-15-156 of 13.7.'16 i.e. before the end of Oct. 1916, so that early orders may be passed in regard to the Curator of the Depot under suspension.

3. The cost of the temporary establt. as sanctd above will be metd. from the allotment in the budget for the purchase of books and maps required for the Depot.

28.9.16.

21/9/16

Secy. to Govt. Edn.

21/9/16 To the G.E. Comptroller

" copy to Secy. to Govt. Genl. Dept (Efficiency Audit Dept)

GPB—20,000—16-2-14

Clear copy

Please return to the file by 10/10/16

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GOVERNMENT OF MYSORE

Camp, Mysore,

Dated the 9th October 1916.

Dear Mr.D'Souza,

With reference to your D.O. of 30th September regarding irregularities in the Book Depot I request reference to my letter No.411/L.A.D.64 dated 17th July 1916.

2. I attach to this letter a list of some more items of receipts unaccounted for by the Depot.

3. No investigation into the irregularities has been required to be made by this office and no report of investigation is therefore due.

4. The Inspector-General has, I think, been requested to enquire into the irregularities and submit to Government a full report on the results of investigation with a definite recommendation regarding the action to be taken against those responsible for the irregularities. Please see your letter No.5508 dated 1st April '16 to that office.

5. A complete report of audit will be submitted by the end of this month. The more important of the irregularities discovered in the course of audit have however been reported

in

in this office letter No.411/L.A.D.64 dated 17th July 1916 and in the list attached to this letter.

Yours sincerely,

[illegible]

List of items not accounted for by the Central Book Depot, Bangalore, found out subsequently to the date of report of similar items to the Inspector General and Government.

The following items of money orders have not been accounted for:—

Amount	Items	Remarks.
9-12-0	Amount received from Messrs. Probasthain & Co., London on 29-8-12.	The amount was neither adjusted towards the suspense account of R.11-4-0 outstanding against the Firm since 4-9-12 nor carried forward into the outstanding list and recovered through the Inspector General along with the other items in January 16.
8-0-0	Amount received from the Rev Mr.Gulliford on 13-3-14 in final adjustment of the amount outstanding under suspense against the C.L.S Depot at Mysore.	Against this item in the Money Order Register the remark made is "books supplied". But credit for the amount in question was not traceable in the Sale Register. In this connection it may be pointed out that the amount due from the C.L.S Depot viz R.166-2-0 (probably including this item also) is stated to be under correspondence.
7-12-0	Money Order received on 10-11-13 from the Schoolmaster at Gubbi H.Narsipur Taluk.	In the disposal column in the Money Order Register a clock is stated to have been supplied at half cost and the amount adjusted. In the furniture register also there is a note of the clock having been supplied. But there is no record to show when the amount was remitted to the Treasury.
1-4-0	Amount of Money Order received on 6-8-15 from Munisami Naidu, book-seller in Tumkur.	Neither the disposal of the item has been noted in the money order Register nor the same has been carried into the list of outstanding items.

2. The amount involved in these cases is thus R.24-12-0 requiring investigation along with other items amounting to R.2539-15-3 reported to the Inspector General in Comptroller's No.63/L.A.D. dated 17-7-16 and also intimated to Government in No.411 of the same date. The total amount unaccounted for as discovered till now during the present audit is R.2564-11-3.

Immediate

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2237

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

No. 3452
LAD 463-4
FORM Ex: one.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 3rd November *1916*.

6 NOV 1916

DIWAN BAHADUR J. S. CHAKRAVARTI, Esq., M.A.,
M.N. Krishna Rao Esq.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

To

P. G. D'SOUZA, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Education and Agriculture *Departments.*

SIR,

With reference to correspondence ending with Government Order No. 1-2 Camp Mysore, of the 30th September 1916, I have the honor to submit herewith, for information and orders of Government, the report on the audit of the accounts of the Government Central Book Depot, Bangalore, for the period from 1st July 1913 to 30th June 1916.

2. A copy of this audit report together with the connected objection statements has been forwarded to the Inspector General of Education for information and necessary action.

3. It will be seen from the audit report para 6 (4) that the amount misappropriated is Rs. 2,504-15-3 besides the amount referred to by the Inspector General in statement No. 1 submitted by him to Government in his No. 1878/780 dated 17th/21st March 1916 and another claim of Rs. 8-13-6 ~~recovered~~ adjusted by the Inspector General after the date of his report to Government. The details for the sum of Rs. 2,504-15-3 together with those for Rs. 35/- being sale proceeds of dealwood cases are given in statement A sent with this office letter No. 411/LAD. 64 of the 17th July 1916. From para 7(2) of the audit report it will be seen that a sum of Rs. 24-12-0 being

19

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GPB—2,000—20-8-14

C. O. 42-Rec.—17]

.....Department.

1916 .

FROM

DIWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., ETC.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

..... ESQ.,
Secretary to the Govt. of Mysore,
Education & Agriculture } *Dept.*

Dated

Despatched 6/11/16

Received

No. 3452 / 663

Subject matter.

Submitting for information & orders of Govt. the report on the accounts of the accounts of Govt Central Book Depots for the period from 1st July 13 to 30-6-16

being balances of money orders has not been accounted for, and this has been reported in this office D.O. of the 9th October 1916. Besides the above amounts, it is since found that a sum of Rs.338-14-10 remains also unaccounted for, as detailed in para 7(3) and (4) of the audit report. Small amounts aggregating Rs.10-1-11 has also been found to be recoverable as detailed in para 8 of the audit report.

4. Minor irregularities observed in audit are detailed in para 10 of the audit report. Many of these are due to the defective system of accounts as now maintained in the ~~Department~~ Depot. A set of forms will be drafted as soon as possible for improving the system of accounts of the Depot and sent to the Inspector-General for submission to Government with his opinion.

5. The Auditor Mr. Ramanujiengar has satisfactorily done the work entrusted to him and I recommend that for the period of his deputation from 9th May 1916 to 31st October 1916 he may be given a pay of Rs.100/- per mensem. Once before Government sanctioned the same rate of pay to him when he was deputed on similar special audit work. Vide Government Order No.13078-79/Mily.90-15-5 dated 18th March 1916.

I have the honor to be,

Sir,

Your most obedient servant,

Offg: Comptroller.

Report on the audit of the accounts of the Government Central Book depot, Bangalore.

Commencement and completion of audit

The audit was conducted by Mr. D. Ramanuja-Iyengar from the 10th May 1916 assisted by T. Lakshmiramanayya from 28th June 1916.

2. This is the third audit and the same was undertaken under instructions contained in No. 5509 dated 1st April 1916 from the Secretary to the Government of Mysore, Departments of Agriculture and Education.

Period of which the accounts were audited.

3. The last audit ended on 23rd June 1914 & was for the period from 1st January 1910 to 30th June 1913. The present audit is for the period from 1st July 1913 to 30th June 1916. The ~~last~~ audit was completed on 24th October 1916

Officers in charge of the Depot during the period to which the audit relates.

4. Mr. B. Venkatadasappa was the Curator from 1st July 1913 and Mr. S.Srinivasa Rao from 8th January 1916 and onwards. Mr. Srinivasa Rao has remarked in the cash book under date 10th January 1916 that he received the amount of cash on 8th January 1916 from the Circle Inspector. It is therefore, not known when Mr. Venkatadasappa was relieved of his duties as Curator. It is however observed that the last day on which the entries in the cash book are attested by Mr. Venkatadasappa is 5th January 1916. If Mr. Venkatadasappa should be considered to have been relieved on the afternoon of the 5th it is not known who was in charge of the Depot on the 6th and 7th. Mr. Venkatadasappa has not drawn his salary for January 1916 and subsequent months.

133/58

Action taken on the last audit.

5. The last audit report which was forwarded in the first instance to the Inspectors General of Education with Comptroller's No. 1976/L.A.D. 201 dated 31st August 1915 for necessary replies to remarks on the several points noticed therein has not as yet been returned by that officer. Almost all the points noticed during the last audit remain unrectified, and the objection statements relating to the previous audit have therefore been attached to this report for disposal along with those relating to the current audit. Important points are, however, briefly alluded to hereunder.

They have not been received

i. The differences in balances between the accounts of the Central Depot and those of the Branch Depots pointed out in para 9 of the previous report have not been reconciled and adjusted;

ii. Similarly what steps were taken in the matter of adjusting the differences noticed in the stock taking of 1911 referred to in para 30 of the last report are not known.

iii. It was pointed out in para 40 of the last audit note that the balance of old money orders amounting to ~~Rs 44-2-6~~ Rs. 144-2-6 should be remitted to the treasury. What was done with the amount was not explained, nor was any treasury receipt produced for inspection in support of the amount having been remitted to treasury. It is not also known where this money is.

iv. The omission to take the balances of stationery articles on hand on 30th June 1916 into the next year's account referred to in para 35 (4) of the last report was not supplied.

v. Proper stock accounts were not maintained for the superfluous books on hand, and the authority for the sale of the books at reduced rates was also not produced.

Results of current audit

6. The defects and irregularities noticed in audit are embodied in the objection statements 16245 attached to this note, while only the important points are mentioned hereunder.

Irregularities pointing to misappropriation.

i. Prior to 10th January 1916 only the sale proceeds of books and their remittances to treasury were recorded in the cash abstract, and the rest of the transactions taking place at the depot viz., amounts received through money orders, stamps, amounts received towards sale proceeds of Chief Court reports, and subscriptions therefor, amounts received from parties towards credit sales, amounts drawn on abstract contingent bills for payment to parties, and amounts of establishment salary bills and contingent amounts were not incorporated in the above on the dates of the corresponding cash transactions and the entire cash balance on hand with the Curator on all accounts at the close of each day could not therefore be ascertained from the cash abstract. As a result of this serious defect it was found by the Inspector General from the examination of the several accounts that the following amounts received by Curator Mr. Venkatadasappa were not accounted for by him up to 4th January 1916 when they were adjusted by him out of the sum of -----

Rs3540-15-0 stated to have been received from Mr. Dasappa on behalf of Mr. Venkatadasappa as detailed in statement No. 1 of the Inspector General of Education submitted to Government. The last item of Rs8-13-6 in the following list has not been shown in the Inspector General's statement.

Amounts drawn on Abstract Contingent Bills to be paid to firms towards value of books supplied by them ...	1399-14--3
Sale proceeds of Chief Court reports from October to December 1915	97--0--0
Balance of unadjusted subscriptions for Chief Court reports	78-11--9
Sale proceeds of Civil service examination text books of 1915	255-12--0
Amount received from the Basel Mission Book depository	513--0--3
Amount received from Christian Literature Society Depot towards books supplied on credit	490--9--9
Amount received from the general agency towards value of books supplied	200--0--0
Amount received from the Mission Book depot	25--0--0
Balance of unadjusted money orders	193-15--3
,,, ,,, ,,, ,,, ...	8-13--6
Total	Rs 3262-12--9

Statements II and III also submitted by the Inspector General for the information of Government give details of certain amounts to be accounted for by Mr. Venkata dasappa, towards credit sales, and some suspense items amounting to Rs. 1042-11-0 and 703-5-8 respectively which were stated to be under investigation. In respect of the three items referred to in statement II the first item of Rs 181-9-0 is shown in the statement to have been received by a cheque from Mr. Nightingale, and the same cashed on 4th January 1915, and against the 2nd item of Rs. 695 cheque for Rs. 300 is shown to have been sent to the Curator

on 12th March 1914. In these circumstances why the above recoveries were not shown by the Inspector General as items of misappropriations by the Curator is not clear. The records of the Book depot do however not show the receipt of these amounts

ii. In Statement No. III item No. 8 is for Rs. 4-5-0 against Mr. J.N.Farquhar Lucknow. On a reference recently made by the Curator in the matter, the Post master Bangalore has in his No. 426 dated 24th September 1916 intimated that the amount in question was paid to the Curator on 30th November 1915. But this amount has not been brought on the accounts, and the same should be treated as an item of receipt not accounted for.

iii. In Statement No. III the amount shown by the Inspector General against the Honorary Secretary, Co-operative Society, Cauvery Reservoir Works is Rs. 53-4-6, while in the Ledger kept in the Depot the balance shown is Rs. 91-10-0, what the difference of Rs. 38-5-6 is due to is not known (obj. 64 Copies of statements I, II and III were obtained by the auditor for information during audit from the Inspector General's office.

iv. Sale bills in respect of large sales were not kept in order, some were however found mixed up and bundled along with some miscellaneous papers. In the course of examination of these and from information obtained from the book sellers and

and from entries of remarks made on some slips of paper found in the depot, it was found that the sale proceeds of books etc., were not brought to account in respect of the following amounts amounting to Rs 2504-15-3 Sale proceeds of books/ as detailed in the statement already sent to the Inspector General in No. 410/L.A.D. 63 dated 17th July 1916 and intimated to Government in No. 411/L.A.D. 64 dated 17th July 1916. Considering the state of the stock ledgers which are in arrears since 1914-15, it is not possible to say whether the amount of sale proceeds noticed as not having been remitted to treasury are the only items that were kept out of account,

Amounts which are unaccounted for Rs. 35/-

7(1) Sale of dealwood boxes amounting to Rs. 35 as intimated in the above references.

24-12--0

(2) Items of money orders not accounted for. (Obj. pages 131 to 134). This item has also been reported to the secretary to Government, Departments of Education and Agriculture in Comptroller's D.O. of 9th October 1916.

135--0--0

(3) Sale proceeds of 20 benches to the London Mission High School in October 1914 vide objection page 172.

203-14-10

Total 398-10-10

(4) Sale proceeds of drawing instruments received from the Mechanical Engineering School for sale. Obj. page 192.

Amounts to be recovered

1--5--6

8(1) Balance of unadjusted subscriptions for Chief Court Reports to end of December 1915 was Rs. 80-1-3 as per details

B. F.	1--5--6	of individual ledger, while the amount adjusted by the Inspector General out of the amount ~~recovered~~ received from Mr. Dasappa was only 78-11-9 The balance of 1-5-6 has therefore to be still recovered (Obj. page 165 and 166).
	0--4--3	ii. Omissions in transcribing the entries of sales into the sale register. Obj. pages 19 to 21.
	3-10-6	iii. Items of Money orders against which disposal has been noted in the Money Order register for which credits were not pointed out. Obj. pages 135 to 139
	0--3--6	iv. Items of receipts in stamps not included in the list of outstanding items whose disposal has not been noted in the stamp register. Obj. page 153
	0--3--6	v. Credit not traceable in the sale register in respect of an item of sale against stamps. Obj. page 155
	0--0--6	vi. Amount noted in the stamp register to have been transferred to the ledger account of Chief Court reports credit for which was not traceable in the latter obj. 154.
	0--8--3	vii. Overpayments of commission in the Branch Depots. Obj. pages 216 and 219
	3-13--~~8~~ 11 10--1--~~8~~ 11	viii. Leave allowance irregularly drawn on behalf of clerk Nanjundayya. Obj. page 211

Absence of accounts rendering audit incomplete

9. The stock ledgers of books have not been posted since 1914-1915 and the stock on hand has also not been examined since 1911. The stock accounts could not therefore be examined thoroughly. It is not

therefore possible to say that the audit now conducted is complete and that the results reported bring out all the irregularities.

Minor Irregularities

10(1) All bills in respect of books, furniture etc., supplied to the Depot did not ~~press~~ pass through the Curator invariably

(2) Stock receipt register and the bill copy book have not been examined and attested by any body, nor were duplicates of bills obtained and filed in the office. Th receipt of correction slips to the manuals are noted in a separated note book and the ~~rules~~ sales and issues have not been noted therein and balances struck.

(4) Besides the free supply of books etc., made to the several educational institutions and Departments of Government it was found that supplies were made to certain aided institutions and private persons free of cost or at half cost. Books were supplied to the Examiners and members of text book committee free of cost under the authority of the Inspector General of Education. The powers of the Inspector General in regard to the free supplies of books etc., from the Depot have not been defined.

(5) Cyclostyle paper and ink, and certain articles of furniture were supplied to the office of the Inspector General and the cost written off the accounts. It is not understood why the cost of the above articles were written off the accounts although there is a separate contingent grant for that office. This procedure has the

effect of understating the actual expenditure incurred on account of contingencies of the office of the Inspector General against the grant sanctioned for the purpose and is therefore irregular.(Obj. pages 24,25 & 182)

(6) Books issued on credit are not deducted from the stock balance of the Depot until their values are recovered or written off the accounts, there can therefore be no agreement between the book balance and the stock on hand.

(7) Certain books etc., were issued on credit to Mr. Daniel of the Mission Depot in June ~~and July~~ 1915, and they were noted not in the suspense book proper, but partly in a small note book, and partly in a sheet of paper torn out from the suspense register. In the above note book only the number of copies of books issued have been entered without noting their value. When the value of the books were received and brought to account was not explained. This requires investigation. Obj. pages 99 and 100.

(8) Certain books and maps were sent to the Inspector General for inspection. There is no note of their return, or of how their disposal was treated. Obj. pages 66 and 68

(9) Large number of items are pending unadjusted against private firms or Government Offices including the Office of the Inspector General. Objs. 67 to 83 and 86

(10) Certain books are stated to have been suppliedto the Christian Literature Society Depot on 12th November 1915. (Vide remarks on the requisition of the Firm) When the cost of the books was recovered was not pointed out. (Ob. page 84)

(11) The issues on credit to the P.T.I. Book Depot were not correctly recorded in the Register kept therefor. A sum of Rs. 374 has been shown to be due by the firm on 30th June 1916. This balance cannot be taken as correct until the stock account of books is completed and the total issues to this depot are made out.

(12) In the ledger of books for 1913-14 there were incorrect postings and balances were not correctly struck. Entries of issues in excess of book balance were noticed in a few cases. vide (Obj. pages 102 ~~and~~ to 125)

(13) In the case of money orders there was no evidence in several cases of remittance of the balance if any, to the parties from whom they were received in as much as their acknowledgments for the balances purporting to have been refunded to them, were not forthcoming.

(14) In the furniture registers the totals of receipts and issues for the year 1915-1916 have not been made out and the balances struck. There is nothing to indicate that the stock of articles was taken with a view to verification with the book balance.

67 142

(15) In the orders issued by the Inspector General to the contractors forsupplying the articles of furniture, copies of which were forwarded to the Curator for information, only the numbers of the articles with rates were noted without the dimensions etc., of the articles being specified with a view to enable the depot to see whether the articles supplied to the Depot were of the required quality, size and specification.

(16) In statement No. I of the Inspector General submitted to Government the amount shown ~~which~~ to have been paid by Dr. Sapopa on behalf of his brother Mr. Venkatadasappa is ------ Rs. 3540-15-0 Deducting therefrom a sum of Rs. 3262-12--9 being the total of the several items adjusted, there is still left a balance of Rs. 278-2-3. To this should be added also the following items amounting to Rs. 350-10-4 being the amounts noted in the Book depot accounts to have been returned to the Inspector General's ~~xxxxxx~~ Office, what has been done in the Inspector General's office with the above sums aggregating Rs. 628-12-7 is not known.

3540-13-0.

There are other amounts [illegible]

1.	Balance of amount drawn on Abstract Contingent bills towards contingent expenses in excess of the Permanent advance apparently out of other sums on hand up to October 1915	104--5--6
2.	--------do--------November and December 1915.	185--0--0
3.	--------do--------Railway freight	39-13--0
4.	Excess stamp on hand relating to Mr. Venkatadasappa's time	18--4--9
5.	Cash and stamps stated to have been found in the table of Mr. Venkatadasappa	3--3--1
	Total	&350-10--4

(17) There was no list of the institutions to which free supply of furniture may be made by the Depot. In the absence of such

such a list no check could be exercised as to the admissibility or otherwise of the free supplies made to certain institutions and officers, such as the mechanical engineering school, the commercial School, Chamarajendra Technical Institute Normal School, Attendance Officer, Education Committee. etc.,.

Special Attendance Officer
3 Tables,
6 chairs
2 stools
2 padlocks

Mechanical Engineering school
10 Reversable desks
20 Examination tables
50 stools

c (18) The marginally noted articles of furniture issued to the special attendance officer and the Mechanical Engineering School have been marked in the rough issue books as "suspense" and "Lent" respectively. There is no note of the articles having been returned. Obj. pages 183 and 184

(19) In addition to the differences in balances between the branch depot accounts and those of the central depot on 30th June 1913, there arose some more differences between July 1913 to December 1915. The attempt made in the course of audit to reconcile the differences was futile, since the accounts of the Branch depots were not available in several cases.

(20) The Branch Depot keeper at Chitaldrug has been paying into the treasury a sum of Rs. 10/- a month since May 1915 towards the value of certain books said to have been lost in the Depot. Information was not available as to the circumstances under which the loss accurred the extent of the loss, and whether the fact was reported to Government as required in Government Order No. 8487-527/Ml. 185-10-5 dated 17th April 1911

(21) In the case of the Registers kept to show the purchase and supply of petty articles of stationery to the Village Elementary Schools, balances were not struck after the close of each year. Articles are being supplied long after the period to which the supplies relate The stock on hand does not seem to have been ever examined and verified with the book balance.

(22) Articles of stationery are issued to all the Village Elementary Schools irrespective of the fact that some of the schools are in receipt of a fixed contingent grant. Considering the smallness of the value of articles supplied, and the work devolving on the depot in the maintenance of accounts and the packing of articles and the unsatisfactory way in which the accounts are kept, it seems better to sanction some small fixed contingent grant to all the schools in-stead of supplying them articles themselves from the Book Depot.

(23) Contingent charges were not recouped regularly every month and amounts in excess of the Permanent advance were found to have been spent, apparently out of other amounts on hand. This is irregular.

(24) In June 1916 a sum of Rs. 100/- was drawn in advance on an abstract contingent bill for meeting railway freight etc., for the supply of articles of furniture to the several schools, and the amount in question was spent piecemeal on subsequent dates up to 4th July 1916. This led to a tem-

temporary increase of permanent advance requiring the sanction of Government. But no such sanction was forthcoming. If the permanent advance had been recouped in time there would have been no need for drawing more than the authorised amount.

(25) Charges on account of cart-hire incurred by the Branch Depot keepers out of the sale proceeds of books do not seem to have been adjusted since July 1913 by credit to sale of books and debit to contingent grants of the respective years.

Acquittance roll

11. The following irregularities were noticed in the acquittance roll. (Vide objection statements 203 to 212).

i. Signatures of parties were not obtained in some cases.

ii. Pay of peon Subrayan for the months of November and December 1913 were acknowledged by Mr. Venkatadasappa

iii. Receipt stamp was not affixed to the receipt obtained for the payment of Rs 28 being the arrears of pay due to Peon Thimmayya.

Service Labels account.

12. The service labels account has not been correctly kept by striking the balance of stamps at the close of each month.

Stationery accounts.

13. In the case of office stationery accounts the stock registers of receipts was not forthcoming while in the issue registers totals were not made.

146

Register of unserviceable articles.

14. No register is mainted to record unserviceable articles in the Depot.

Receipt of articles not brought to account.

15. Some toys were in the Depot and they were stated to have been received for sale from the ~~Chamarajendra~~ Chamarajpet Industrial School, in January 1916, But the articles have not been brought on any stock register.

16. Delays noticed in remitting to Treasury moneys received were already reported to Government. (Vide statement B accompanying Comptroller's letter No. 411 dated 17th July 1916.

A. Narasimhamurthi
Asst Chief Superintendent & Officer in charge of Local Acct Dept.
4/11/16

SDV/3-4

Confidential

147

G. R. S. 26]

File No.

Serial No.

Diary No. of letter replied to.....

No. 3531 Education

General and Revenue Secretariat

( )

, *the* *191* .

To The Dy. of Edn.

Sir,

Adverting to correspce. ending with G.O. no. Camp 1-2 dt. 30.9.16 regarding the irregularities of the Govt. Central Book Depot, Bangalore, I am directed to invite your attention to the ~~order~~ report on the audit of the accounts of the Depot a copy of which has been sent to the office by the Comptr. with his letter no. 3452 dt. 6.11.16, and to request you to be so good as to frame definite charges against Mr. Venkatadasappa in regard to the

over.

Date of issue 17.11.16

Signed by Mr. P. G. D'Souza

SUBJECT.

following items, obtain his explanation for the several charges, and submit the same to Govt. within ten days:—

I. The Curator has not accounted up to 4th Jan. '16 for the following items, amounts received by him,

(a)	amounts drawn on alexhaat contingent bills to be paid to firms towards value of books supplied by them.	1399-14-3
(b)	Sale proceeds of chief Court Reports from Oct. to Dec. 1915	97-0-0
(c)	Balance of unadjusted subscriptions for cht. Court Repts.	78-11-9
(d)	Sale proceeds of Civil Service Exn. text. books of 1915	253-12-0
(e)	Amount received from the Basel Mission Book Depository	513-0-3
(f)	Amount received from Christian Litx. Society Depot towards books supplied on credit	490-9-9
(g)	Amount received from the general agency towards value of books supplied	200-0-0
(h)	Amount received from the Mission Book Depot	25-0-0
(i)	Balance of unadjusted money orders	193-15-3
(j)	Do.	8-13-6.
		3262-12-9

List of enclosures

Copied by

Examined by

II (2) The receipt of money or otherwise from the firms or persons concerned and the delay in cashing cheques etc.

GPB—20.C0.—10-10-14

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

in respect of :-

(a) from the Rev. A. E. Nightingale, Shimoga 181-9-0

(b) from the Manager, Bank & Trust Depository 695-0-0
(In this case a cheque for Rs. 300 sent to the Curator on 12.3.14)

(c) from the C.&.S. Bank Depot, Mysore. 166-2-0

III - here the accounts specified in statement III enclosed with your letter no. 213/12-3/9138 24.4.1916 are to be accounted for with special refce to items 1 & 9 thereof.

IV Sale-bills to the extent of Rs. 25-04-15-3 have not been brought to account, and bills have been mixed up with miscellaneous Rs.

V ~~Miscellaneous items including~~ Sale proceeds including money orders making a total of Rs. 398-10-10

& VI Certain balances yet to be recovered - 10-1-11.

2. General irregularities in the system of accounts as now maintained in the Depot have also been disclosed by the audit report. I am directed to request you to submit detailed proposals ~~regarding~~

for keeping the accounts in a satisfactory manner, in consultation with the Comptr.

3. Your report regarding the investigation of the several amounts not properly accounted for by the accounts of the Depot may also be kindly expedited.

I have etc.

for
Secy. EXA
17/4/11

Confidential

15

Edn. 15]

OFFICE OF INSPECTOR-GENERAL OF EDUCATION IN MYSORE

No. 12408 / 476

Bangalore, 4th December 1916.

Enclosure 1

SECRETARY No. 2842
1915-16
SECTION
FILE No.
SERIAL No.

From

Rao Bahadur
M. SHAMA RAO, ESQ., M.A.,
Inspector-General of Education in Mysore.

To

P. G. D'Souza, Esq., B.A., B.L.,
Secretary to the Govt. of H. H. the Maharaja of Mysore,
Education and Agriculture *Departments.*

SIR,

With reference to your letter no 35-31/Edn of 17th nov 16, I have the honour to submit herewith copy of a letter dated 1st December 1916 received to-day from Mr. B. Venkatadasappa, late Curator of the Government Central Book Depot, Bangalore, in regard to discrepancies pointed out in the Audit Report.

I have the honour to be,
Sir,
Your most obedient servant,

M. Shama Rao.

Inspector General.

TNR.

W D—0713—GPB—3,000—8-8-16

To

Rao Bahadur M. Shama Rao, Esq., M.A.,
Inspector-General of Education in Mysore,
Bangalore.

Respected Sir,

In obedience to your order contained in your office docket No. 11147/362 of 20th November 1916 I beg to state that the state of my health during the past 2½ years has been such as to disable me from bestowing sufficient vigilance on the conduct of the work of the Depot which has increased considerably in recent years. I have been suffering from extreme debility as a result of a severe attack of fever which I had two years back. I have not as yet recovered even partly from its effects.

In the conduct of the routine of the work of the Depot it often happens that some items of monies have to be utilized for meeting charges incurred in the receipt and despatch of articles, and to be adjusted when A.C. Bills of the Depot are received back from the office of the Inspector General after lapse of months. All such items that have been noticed as omissions are mainly due to this cause.

My faint recollection due to my continued ill-health renders me unable to enter into the details of the items contained in the enclosures to your letter cited above.

Of the items drawn on A.C. bills only one that is of the Basel Mission was cashed for payment to the party but was delayed owing to the non-receipt of the bills (A.C.) submitted to the Head Office and partly to my illness.

Of the items 1 to 11 contained in statement I all have yet to be recovered from the parties noted against each as reminders to some of them have failed to fetch satisfactory replies.

Of the items contained in Statement II of the enclosures the

Sales

Sales Registers have to be carefully examined and such as find no entries have to be adjusted from the amounts made available at or after the time I was confined to bed and was unable to attend to my work.

Of the items contained in statement III the sale proceeds of 20 benches to the London Mission High School does not seem to concern the Depot but might have been supplied by local carpenters who were paid. The other items have to be adjusted as in the case of items of statement No.II.

Of the items in statement IV the clerks concerned will be able to trace out if there have been any omissions and adjust them.

From the foregoing explanation it will be observed that the omissions and delays were due partly to unavoidable causes but mainly to the shattered condition of my health and weakness of body.

In conclusion I earnestly and humbly pray that the circumstances in which I had to work with feebled health both of mind and body may kindly be taken into consideration and treated mercifully at this stage of my life. I am ~~not~~ now past 54 years and completely broken down in health without any means of shelter or ~~subsistence~~ substainance and in this condition have to support an aged wife and an young daughter of 13 years.

I beg to remain,
Respected Sir,
Your most obedient servant.

(Sd) B. Venkata Dasappa

1st December 1916. Ulsurpete, Bangalore City.

"C o p y"

Inspector General.

TNR.

2664

154

19-19

SEC

FILE No.

SERIAL No. 4446

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters, below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

No. L.A. D 562

FORM

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 22nd Novr: *191* 6.

M. N. Krishna Rao Esq.,

~~DIWAN BAHADUR L. S. CHAKRAVARTI Esq.,~~

Offg: *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

P. G. D'Souza, Esq., B.A., B.L.,

Secretary to the Government of Mysore,

Education and Agriculture *Departments*

SIR,

In continuation of this office No.3452/L.A.D.463 of the 3rd instant, I have the honor to report that I have forwarded to the Inspector General of Education a memorandum of suggestions for improving the accounts of the Book Depot.

I have the honor to be,

Sir,

Your most obedient servant,

M N Krishna Rao

Offg: Comptroller.

U.

24/11/16

155

GPB—2,000—25-8-14

C. O. 42-Rec.—17]

.....Department

1916.

FROM

~~DEWAN BAHADUR~~

~~J. S. CHAKRAVARTI, ESQ., M.A.,~~

~~F.R.A.S., ETC.,~~

The *Comptroller to the Govt. of*

H. H. the Maharaja of Mysore.

To

O. G. D'Souza ESQ. 8882

Secretary to the Govt. of Mysore,

Edn & Agrl. *Dept.*

Dated

Despatched 25/4/16

Received 4/4/16

No. 2AD 562

Subject matter.

~~Forwarding~~ Reporting that a memorandum for improving the accounts of the Book Depot has been forwarded to the Dept. of Edn.

Urgent & Confidential

156

G. R. S. 26]

File No.

Serial No.

Diary No. of letter replied to .....

D. O. to the Dy Secy

No.

W 5501.

General and Revenue Secretariat

( )

, *the* 18/1/ 1917.

To

Date of issue 18/1/17

Signed by M. T. S. D'Souza

My dear Sir,

With reference to the correspondence ending with your official letter No. 12408/476 dated the 4th Dec. 16 on the subject of the irregularities in the Govt. Central Book depot, Bangalore, I am desired to state that Govt. have decided to dismiss Mr. Venkatadasappa the late curator of the depot since he has as per audit reports failed to account satisfactorily for Govt. money

over.

SUBJECT.

amounting to Rs 6176-8-9 received by him, ~~[illegible]~~. Out of this amt. a sum of Rs 3891-7-4 has been received and a further amount of Rs 1500 is available from the security deposited by him, and thus a balance of Rs 785-1-5 is still due from him. In case the full amount is recovered, Govt. do not intend to take any further action.

2 I am to request you therefore to kindly arrange for the recovery of the balance of Rs 785-1-5 at once from him and report the result to Govt with a view to consider if any, what further action has to be taken in the matter.

3 Proposals for improving the system of accounts & management of the Dept. and placing the working of

the

List of enclosures

Copied by

Examined by

G.P.B.—20,000—10-10-14

G. R. S. 27]

GENERAL AND REVENUE SECRETARIAT.

(*Continuation sheet draft form.*)

in consultation with the Comptroller & the Efficiency audit Deptt

the concern on a strictly commercial basis may be kindly expedited.

[illegible]

for Secy. E & A
18/1/17

No 550 Z dt 18/1/17.

Copy to the Comptroller Hyd. for info. with ref. to his letter No. 345 Z/TA/1462 dated the 6th Nov. 1916.

B.O.

for Secy. E & A
18/1

159

Gl. 17]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government window dilivery No. 6, Bangalore.

the communications

No. 6190

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 30th 31 January *191* 7.

DIARY No. 3965,

19-19
SECTION Gen
FILE No. 11-15
SERIAL No. 169.

FROM M. N. Krishna Rao Esq.,

~~xkxSxCHAKRAVARTIxEsqxxxxA.,~~

~~xxBxAxSxxERCx,~~

Comptroller to the Government of His Highness the Maharaja of Mysore.

To

P. G. D'Souza Esq., B.A., B.L.,

Secretary to the Government of Mysore,

Education and Agriculture *Departments.*

SIR,

I have the honor to submit herewith for orders of Government a copy of the note on the audit of the accounts of the Government Central Book Depot from 1st July 1913, to 30th June 1916, with the remakrs of the Inspector General of Education noted in juxtaposition against the several points referred to therein, which was received in this office with his letter No.15550/1129 dated 19th January 1917.

2. The copy of the audit note now sent may be kindly returned when done with.

I have the honor to be,

Sir,

Your most obedient servant,

Offg: Comptroller.

SAM.

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Rec.—Gl. 17]

L. R. D. Department.

1917.

FROM

~~J. S. CHAKRAVARTI, Esq., M. A., F. R. A. S., ETC.,~~

The Comptroller to the Govt. of H. H. the Maharaja of Mysore.

To

~~Esq.~~,

The Secretary to the Govt. of Mysore.

~~Dept. of Land Revenue~~

Dated 30th January 1917

Despatched

Received

No. 6190

LRD 829.

Subject matter.

Submitted a copy of the note on the audit of the accounts of the Pre-Central Book Depot

Remarks of the Inspector General	Report on the audit of the accounts of the Government Central Book Depot, Bangalore.
	Commencement and completion of audit.-
No remarks	The audit was conducted by Mr. D. Ramanja Iyengar from the 10th May 1916 assisted by T.Lakshminamanayya from 28th June 1916.
do.	2. This is the third audit and the same was undertaken under instructions contained in No.5509 dated 1st April 1916, from the Secretary to the Government of Mysore, Departments of Agriculture and Education.
	Period of which the accounts were audited.-
do.	3. The last audit ended on 23rd June 1914 and was for the period from 1st January 1910 to 30th June 1913. The present audit is for the period from 1st July 1913 to 30th June 1916. The audit was completed on 24th October 1916.
	Officers in charge of the Depot during the period to which the audit relates.-
Mr. Venkatadasappa has been placed under suspension from 1st January 1916 (Vide Government Order No.5508/Edn.11-15-125 dated 1st April 1916. The Circle Inspector of Education, Bangalore was in charge of the Depot till Mr. S. Srinivasa Rao joined duty.	4. Mr. B. Venkatadasappa was the Curator from 1st July 1913 and Mr. S. Srinivasa Rao from 8th January 1916 and onwards. Mr. Srinivasa Rao has remarked in the cash book under date 10th January 1916 that he received the amount of cash on 8th January 1916 from the Circle Inspector. It is therefore, not known when Mr.Venkatadasappa was relieved of his duties as Curator. It is however observed thatthe last day on which the entries in the cash book are attested by Mr.Venkatadasappa is 5th January 1916. If Mr. Venkatadasappa should be considered to have been relieved on the afternoon of the 5th, it is not known who was in charge of the Depot on the 6th and 7th. Mr.Venkatadasappa has not drawn his salary for January 1916 and subsequent months.
	5. Action taken on the last audit. The last audit report which was forwarded in the first instance to the Inspector General of Education

Objection statements (1 to 245) of the present audit, as well as those (1 to 300) of the previous audit are herewith returned with the replies of the Curator.

A revised cash book will be introduced. The explanation of Mr. Venkatadasappa on all the items referred to is pending before Government.

Education with Comptroller's No.1976/L.A.D.201 dated 1st August 1915 for necessary replies to remarks on the several points noticed therein, has not as yet been returned by that officer. Almost all the points noticed during the last audit remain unrectified, and the objection statements 1 to 300 relating to the previous audit have therefore been attached to this report for disposal along with those 1 to 245 relating to the current audit. Important points are, however, briefly alluded to hereunder. 162

i. The difference in balances between the accounts of the Central Depot and those of the Branch Depots pointed out in para 9 of the previous report have not been reconciled and adjusted.

ii. Similarly what steps were taken in the matter of adjusting the differences noticed in the stock taking of 1911 referred to in para 30 of the last report are not known.

iii. It was pointed out in para 40 of the last audit note that the balance of old money orders amounting to Rs.144-2-6 should be remitted to the treasury What was done with the amount was not explained, nor was any treasury receipt produced for inspection in support of the amount having been remitted to treasury. It is not also known where this money is.

iv. The omission to take the balances of stationery articles on hand on 30th June 1916 into the next year's account referred to in para 35 (4) of the last report was not supplied.

v. Proper stock accounts were not maintained for the superfluous books on hand, and the authority for the sale of the books ~~xxxxx~~ at reduced rates was also not produced.

Results of current audit.-

6. The defects and irregularities noticed in audit are embodied in the objection statements 1 to 245 attached to this note, while only the the important points are mentioned hereunder.

Irregularities pointing to misappropriation.-

i. Prior to 10th January 1916 only the sale proceeds of books and their

their remittances to treasury were recorded in the cash abstract, and the rest of the transactions taking place at the depot, viz., amounts received through money orders, stamps, amounts received towards sale proceeds of Chief Court Reports, and subscriptions therefor, amounts received from parties towards credit sales, amounts drawn on abstract contingent bills for payment to parties, and amounts of establishment salary bills and contingent amounts were not incorporated in the above on the dates of the corresponding cash transactions, and the entire cash balance on hand with the Curator on all accounts at the close of each day could not therefore be ascertained from the cash abstracts. As a result of this serious defect it was found by the Inspector General from the examination of the several accounts that the following amounts received by Curator Mr. Venkatadasappa were not accounted for by him up to the 4th January 1916, when they were adjusted by him out of the sum of Rs.3,549-15-0 stated to have been received from Mr.Dasappa on behalf of Mr. Venkatadasappa as detailed in statement No.1 of the Inspector General of Education submitted to Government. The last item of Rs.8-13-6 in the following list has not been shown in the Inspector General's statement:-

Amounts drawn on Abstract Contingent bills to be paid to firms towards value of books supplied by them.	1,399	14	3
Sale proceeds of Chief Court reports from October to December 1915	97	0	0
Balance of unadjusted subscriptions for Chief Court Reports	78	11	9
Sale proceeds of Civil Service Examination Text books of 1915	255	12	0
Amount received from the Basel Mission Book Depository	513	0	3
Amount received from Christian Literature Society Depot towards books supplied on credit ..	490	9	9
Amount received from the general agency towards value of books supplied	200	0	0.

Amount received from the Mission Book Depot	...	25	0	0
Balance of unadjusted money orders	...	193	15	3
" "	...	8	13	0
Total		Rs.3,262	12	9

Statements II and III also submitted by the Inspector General for the information of Government give details of certain amounts to be accounted for by Mr. Venkatadasappa, towards credit sales, and some suspense items amounting to Rs.1,042-11-0 and Rs.703-5-8 respectively, which were stated to be under investigation. In respect of the three items referred to in Statement II the first item of Rs.181-9-0 is shown in the Statement to have been received by a cheque from Mr.Nightingale and the same cashed on 4th January 1915, and against the 2nd item of Rs.695 cheque for Rs.300 is shown to have been sent to the Curator on 12th March 1914. In these circumstances why the above recoveries were not shown by the Inspector General as items of misappropriations by the Curator is not ~~a~~ clear. The records of the Book Depot do not however show the receipt of these amounts.

ii. In Statement No.III item No.8 is for Rs.4-5-0 against Mr. J.N. Farguhar, Lucknow. On a reference recently made by the Curator in the matter, the Post Master, Bangalore has in his No.426 dated 24th September 1916, intimated that the amount in question was paid to the Curator on 30th November 1915. But this amount has not been brought on the accounts, and the same should be treated as an item of receipt not accounted for.

iii. In Statement No.III the amount shown by the Inspector General against the Honorary Secretary, Co-operative Society, Cauvery Reservoir Works is Rs.53-4-6 while ~~the~~ in the Ledger kept in the Depot the balance shown is Rs.91-10-0, what the difference of Rs.38-5-6 is due to is not known (Obj.64) Copies of statements, I, II and III were obtained by the auditor for information during audit from the Inspector General's Office.

iv. Sale bills in respect of large sales were not kept in order, some were however found mixed up and bundled along with some miscellaneous papers. In the course of examination of these and from information

information obtained from the book-sellers and from entries of remarks made on some slips of paper found in the Depot, it was found that the sale proceeds of books, etc., were not brought to account in respect of the following amounts.

Sale proceeds of books amounting to Rs.2,504-15-3 as detailed in the statement already sent to the Inspector General in No.410/L A.D.63 dated 17th July 1916 and intimated to Government in No.411/L.A.D.64 dated 17th July 1916. Considering the state of the stock ledgers which are in arrears since 1914-15 it is not possible to say whether the amount of sale proceeds ~~mmmm~~ noticed as not having been remitted to treasury are the only items that were kept out of account.

Amounts which are unaccounted for Rs.35.-

Vide remarks on para 6

Rs. 35 0 0	(1)	Sale of dealwood boxes amounting to Rs.35 as intimated in the above references. Objection page 191
Rs. 24 12 0	(2)	Items of money orders not accounted for (Obj.pages 131 to 134). This item has also been reported to the Secretary to Government, ~~mf~~ Departments of Education and Agriculture in Comptroller's D.O. of 9th October 1916.
Rs.135 0 0	(3)	Sale proceeds of 20 benches to the London Mission High School in October 1914. Vide objection page 172
Rs.203 14 10	(4)	Sale proceeds of drawing instruments received from the Mechanical Engineering School for sale Obj.page 192.
Total Rs.398 10 10		

8. Amounts to be recovered.-

do.

Rs. 1 5 6	(1)	Balance of unadjusted subscriptions for Chief Court Reports to end of December 1915 was Rs.80-1-3 as per details of individual ledger, while the amount adjusted by the Inspector General out of the amount received from Mr. Dasappa was only 78-11-9. The balance of Rs.1-5-6 has therefore to be still recovered (Obj. page 165 and 166)

E.F. Rs. 1 5 6		
0 4 3	ii.	Omissions in transcribing the entries of sales into the sale register. Objection page 19 to 21
3 10 6	iii.	Items of money orders against which disposal has been noted in the money order register for which credits were not pointed out. (Objection pages 135 to 139)
0 3 6	iv.	Items of receipts in stamps not included in the list of outstanding items whose disposal has not been noted in the stamp register. Obj. page 153
0 3 6	v.	Credit not traceable in the sale register in respect of an item of sale against stamps. Objection page 155
0 0 6	vi.	Amount noted in the stamp register to have been transferred to the ledger account of Chief Court reports credit for which was not traceable in the latter Objection 154.
0 8 3	vii.	Overpayments of commission in the Branch Depots. Objection pages 216 and 219
3 13 11	viii.	Leave allowance irregularly drawn on behalf of clerk Nanjundayya. Objection page 211.
Rs.10 1 7		

No remarks.

Absence of accounts rendering audit incomplete.-

9. The stock ledgers of books have not been posted since 1914-1915 and the stock on hand has also not been examined since 1911. The stock accounts could not therefore be examined thoroughly. It is not therefore possible to say that the audit now conducted is complete and that the results reported bring out all the irregularities.

10. Minor irregularities.-

(1) All bills in respect of books, furniture, etc., supplied to the Depot did not pass through the Curator invariably.

(2) Stock-receipt register and the bill copy book have not been examined and attested by anybody, nor were duplicates of bills obtained and filed in the office. The receipt of correction slips to the manuals are noted in a separate note book and the sales and issues have not been noted there in and balances struck.

The powers of the Inspector General in regard to the free supplies of books have since been defined in Government Order No. J. 425330 dated. 2nd May 1916 (Legs 6.12.15)

(4) Besides the free supply of books, etc., made to the several educational institutions and Departments of Government, it was found that supplies were made to certain aided institutions and private persons free of cost or at half cost. Books were supplied to the Examiners and members of text book committee free of cost under the authority of the Inspector General of Education. The powers of the Inspector General in regard to the free supplies of books etc., from the Depot have not been defined.

The procedure referred to has since been discontinued.

(5) Cyclostyle paper and ink, and certain articles of furniture were supplied to the office of the Inspector General and the cost written off the accounts. It is not understood why the cost of the above articles were written off the accounts although there is a separate contingent grant for that office. This procedure has the effect of understanting the actual expenditure incurred on account of contingencies of the office of the Inspector General against the grant sanctioned for the purpose and is therefore irregular (Objection pages 24, 25 and 182)

(6) Books issued on credit are not deducted from the stock balance of the Depot until their values are recovered or written off the accounts. There can therefore be no agreement between the book balance and the stock on hand.

Paras (7) to (14) Defects and mistakes pointed out have been ordered to be remedied.

(7) Certain books etc., were issued on credit to Mr.Daniel of the Mission Depot in June to September 1915, and they were noted not in the suspense book proper, but partly in a small note book, and partly in a sheet of paper torn out from the suspense register. In the above note book only the number of copies of books issued have been entered without noting their value. When the value of the books were received and brought to account was not explained. This requires investigation. Objection pages 99 and 100.

Defects and mistakes pointed out have been ordered to be remedied.

Certain books and maps were sent to the Inspector General for inspection. There is no note of their return or of how their disposal was treated. Objection pages 66 and 68.

do.

(9) Large number of items are pending unadjusted against private firms or Government Offices including the Office of the Inspector General. Objections 67, to 83 and 86.

do

(10) Certain books are stated to have been supplied to the Christia Literature Society Depot on 12th November 1915 (Vide remarks on the requisition of the firm). When the cost of the books was recovered was not pointed out. (Objection page 84.)

do.

(11) The issues on credit to the P.T.I. Book Depot were not correctly recorded in the Register kept therefor. A sum of Rs.374 has been shown to be due to the firm on 30th June 1916. This balance cannot be taken as correct until the stock account of books is completed and the total issues to this depot are made out.

do.

(12) In the ledger of books for 1913-14 there were incorrect postings and balances were not correctly struck. Entries of issues in excess of book balance were noticed in a few cases. (Vide also objection page 102 to 125).

do.

(13) In the case of money orders there was no evidence in several cases of remittance of the balance if any, to the parties from whom they were received, in as much as their acknowledgments for the balances purporting to have been refunded to them were not forthcoming.

do.

(14) In the furniture registers the totals of receipts and issues for the year 1915-16 have not been made out and the balances struck. There is nothing to ~~xxxx~~ indicate that the stock of articles was taken with a view to verification with the book balance.

The dimensions of most of the articles are well known. If new articles are purchased specifications with samples are sent to the Curator for his ~~d~~ guidance.

(15) In the orders issued by the Inspector General to the contractors for supplying the articles of furniture, copies of which were forwarded to the Curator for information only the numbers of the articles with rates were noted without the dimensions, etc., of the articles being specified with a view to enable the Depot to see whether the articles supplied to the Depot were of the required quality, size, and specification.

Out of Rs.628-12-7 a sum of Rs.540-15-0 was paid towards the adjustment of the deficit in cash at the Depot detected on 2nd June 1916. The balance is available towards the final adjustment of Mr. Venkatadasappa's accounts.

In statement N .I of the Inspector General submitted to Government the amount shown to have been paid by ~~the~~ Mr. Dasappa on half of his brother Mr. Venkatadasappa is Rs.3,540-15-0. Deducting therefrom a sum of Rs.3,262-12-9 being the ~~xxxxxxxxxx~~ total of the several items adjusted there is still left a balance of Rs.278-2-3. To this should be added also the following items amounting to Rs. 350-10-4 being the amounts noted in the Book Depot accounts to have been returned to the Inspector General's Office. What has been done with the above sums aggregating Rs.628-12-7 is not known.-

1. Balance of amount drawn on Abstract contingent bills towards contingent expenses in excess of the Permanent advance apparently out of other sums on hand up to October 1915 ...	Rs.104	5	6
2. do. November and December 1915 ...	185	0	0
3. do. Railway freight ...	39	13	0
4. Excess stamp on hand relating to Mr. Venkatadasappa's time	18	4	9
5. Cash and stamps stated to have been found in the table of Mr. Venkatadasappa ...	3	3	1
Total	Rs.350	10	4

Free supplies are made to all Government Institutions which have no grants of their own.

(17) There was no list of the institutions to which free supply of furniture may be made by the Depot. In the absence of such a list no check could be exercised as to the admissibility or otherwise of the free supplies made to certain institutions and officers such as the Mechanical Engineering School, Chamarajendra Technical Institute, Normal School, Attendance Officer, Education Committee, etc.

The articles will be returned as soon as the supplies ordered for them are received.

(18) The marginally noted articles of furniture issued to the Special Attendance Officer and the Mechanical Engineering School have been marked in the rough issue book as "suspense" and "Lent" respectively. There is no note of the articles having been returned. Obj. pages 183 and 184

Special Attendance Officer.-
3 Tables
6 chairs
2 stools
2 padlocks

Mechanical Engineering School.-

10 Reversable desks
20 Examination tables
50 stools

(19) In addition to the difference in balance between the branch depot. accounts and those of the central depot on 30th June 1913 there arose some more difference between July 1913 to December 1915. The attempt made in the course of audit to reconcile the difference was futile since the accounts of the Branch depots. were not available in several cases.

Orders of Government have obtained on the point alluded to:

(20) The Branch Depot keeper at Chitaldrug has been paying into the treasury a sum of Rs.10/- a month since May 1915 towards the value of certain books said to have been lost in the Depot. Information was not available as to the circumstances under which the loss occurred, the extentof the loss, and whether the fact was reported to Government as required in Government Order No.8487-527/Ml. 185-10-5 dated 17th April 1911.

(21) In the case of the Registers kept to show the purchase and supply of petty articles of stationery to the Village Elementary Schools balances were not struck after the close of each year. Articles are being supplied long after the period to which the supplies relate. The stock on hand does not seem to have been ever examined and verified with the book balance.

(22) Articles of stationery are issued to all the Village Elementary schools irrespective of the fact that some of the schools are in receipt of a fixed contingent grant. Considering the smallness of the value of articles supplied and the work devolving on the depot.in the maintenance of accounts and the packing of articles made the unsatisfactory way in which the amcounts are kept, it seems better to sanction some small fixed contingent grant to all the schools instead of supplying them articles themselves ~~fxxxxx~~ from the Book Depot.

(23) Contingent charges were not recouped regularly every month and amounts in excess of the Permanent Advance were found to have been spent, apparently out of other amounts on hand. This is irregular.

(24) In June 1916 a sum of Rs.100 was drawn in advance on an abstract contingent bill for meeting railway freight etc., for the supply of articles of furniture to the several schools, and the amount in question was spent piecemeal on subsequent dates up to 4th July 1916. This led to a temporary increase of permanent advance requiring the sanction of Government. But no such sanction was forthcoming. If the permanent advance had been recouped in time there would have been no need for drawing more than the authorized amount.

(25) Charges on account of cart-hire incurred by the Branch Depot keepers out of the sale proceeds of books do not seem to have been adjusted since July 1913 by credit to sale of books and debit to contingent grants of the respective years.

11. Acquittance Roll

The Curator has been asked to make a note of the irregularities pointed out.

The following irregularities were noticed in the acquittance roll (Vide Objection statements 203 to 212)

i. Signatures of parties were not obtained in some cases.

ii. Pay of peon Subrayan for the months of November and December 1913 were acknowledged by Mr. Venkatadasappa

iii. Receipt stamp was not affixed to the receipt obtained for the payment of Rs.28 being the arrears of pay due to Peon Thimmaiya.

12. Service Labels account.-

do.

The service labels account has not been correctly kept by striking the balance of stamps at the close of each month.

13. Stationery accounts.-

do.

In the case of office stationery accounts the stock register of receipts was not forthcoming while in the issue registers totals were not made.

14. Register of unserviceable articles.-

do.

No register is maintained to record unserviceable articles in the Depot.

15. Receipt of articles not brought to account.-

Some toys were in the Depot, and they were stated to have been received for sale from the ~~[illegible]~~ Channapatna Industrial School in January 1916. But the articles have not been brought on any stock register.

The explanation of Mr. Venkatadasappa on this point also is submitted to Government.

16. Delays noticed in remitting to treasury moneys received were already reported to Government. (Vide statement B. accompanying Comptroller's letter No.411 dated 17th June 1916.

Bangalore,
12th January 1917

K. Shama Rao.
Inspector General of Education.

TNR.

G. R. S. 26]

GEN. & REV. SECRETARIAT. TYPING SEC. 18 FEB 1917

Diary No. of letter replied to 3965

Edn File No. 11-15

Serial No. 170

No. 6497.

General and Revenue Secretariat
(Edn)
, the 191 .

To The D.P. of Edn.

Sir,

With ref^ce to your letter no. 15330/1129 & 19.1.17 addressed to the Compti. to Govt. regarding the irregularities noticed in the audit ~~of~~ report of the Govt. Central Book Depot, I am directed to invite your attention to paras 2 and 3 of this Office letter no. 3531/Edn. & 17.11.16 requesting detailed proposals for

over.

Date of issue 12.2.17.

Signed by [illegible]

SUBJECT.

keeping the accounts in a satisfactory manner and also a report regarding the further investigation of the amounts not properly accounted for in the deficit ~~by the accounts of the Depot~~, and to request that your reply may be kindly expedited.

I have etc.

~~For~~ Lieut Col A
Lieut Col A
9/2/17

9.2.17

List of enclosures,

Copied by

Examined by

GPB—25,000—4-3-13

CONFIDENTIAL

D.C. no 1116.

175

OFFICE OF THE INSPECTOR GENERAL OF EDUCATION
IN MYSORE,

Bangalore, 15th February 1917.

My dear Mr. D'Souza,

In reply to your D O. No.5501 dated 18th ultimo regarding Mr. Venkatadasappa, the late Curator of the Government Book Depot, Bangalore, I have to inform you that the following amounts are due from Government to Mr. Venkatadasappa:-

Salary for the month of December 1915	Rs.100-0-0
Interest on the security deposit up-to-date	114-7-0
	Rs.214-7-0

Deducting the above sum of Rs.214-7-0 from Rs.785-1-5 due from him, a balance of Rs.570-10-5 is left and this sum has been received from Mr. Venkatadasappa.

Proposals for improving the Book Depot called for in

176.

in the above will be submitted shortly,

Yours sincerely,

K. Shamiem Rao

11-15-171 177

Proceedings of the Government of His Highness the Maharaja of Mysore.

-o-o-o-o-

Read:-

G.O.No.4682-3/Edn.11-15-11 dated the 14th March 1916 sanctioning the appointment of Mr.S.Srinivasa Rao, Temporary Assistant Inspector of Education as Acting Curator of the Government Book Depot in place of Mr. B. Venkatadasappa, placed under suspension for certain irregularities in the department and calling for a report in the matter.

2. Letter No.3452/L.A.D.463-4 dated the 6th November 1916 from the Comptroller to Government submitting a report on the audit of the accounts of the Government - - Book Depot, Bangalore, for the period from 1st July 1913 to the 30th June 1916.

3. Correspondence ending with letter No. 12408/476 dated the 4th December 1916, forwarding copy of letter dated the 1st December 1916 received from Mr.Venkatadasapa late Curator of the Government Book Depot submitting his explanation in regard to the discrepancies in the accounts pointed out in the Comptroller's audit report.

-o-o-o-o-

Order No. 6903-4/Edn 11-15-171.

Dated, 24th February 1917

The total amount which has not been satisfactorily accounted for by the late

Curator was according to the audit report Rs.617-8-9 and the explanation submitted by him is unsatisfactory. The I.G. of Education now reports that the whole amount has been recovered from the late Curator. In view of this fact and also of his advanced age and failing health, Government have decided to dismiss him from service from the date of his suspension and not to take any further action in the matter.

2. The detailed proposals for improving the system of accounts and management of the depot and placing the working of the concern on a strictly commercial basis called for from the I.G. of Education may be expedited.

17.2.17

The Finl Sec's initials may be obtained.

21.2.17

Secretary to Government,
Edn. and Agri.
17/2/17

To

The I.G.of Education,
The Comptroller, Mysore Govt.,

Copy to Branch VIII.